

BOARD MEETING NOTICE

The 31st DAA Board of Directors will be holding a board meeting on
Tuesday, February 28th, 2023 at 9:00 a.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/4834214737?pwd=d0FrRzVFQUIUNG9OeUxFM0FuUG5qQT09>

Join Via the phone:

1-720-707-2699

Meeting ID: 483 421 4737

Passcode: 575554

This virtual board meeting is called in accordance with the Bagley-Keene amendment that was enacted in July with the budget trailer bill, restoring the meeting process that was permitted under the Governor's COVID-19 executive order regarding public meetings. Section 20, SB 189, effective June 30th, 2022, added Government Code section 11133, which permits DAA boards to again hold meetings with all members participating via teleconference until July 1, 2023.

BOARD OF DIRECTORS

Leah Lacayo (President), Dan Long (Vice President), Mike Bradbury, Leslie Cornejo,
Cecilia Cuevas, Shanté Morgan-Carter

STAFF

Stacy Rianda, CEO, Heidi Ortiz, Executive Assistant, Jason Amelio, Sales Manager, Cristian Yopez,
Accounting Officer, Madalyn Johnson, Concessions Coordinator, Shannon Patrick, Exhibits
Supervisor, Jim Howell, Maintenance Supervisor

Public Participation

Members of the public are encouraged to provide comment to the Board. While the Board values the participation of the public, the Board president reserves the right to limit the time for public comment to a maximum of three (3) minutes per speaker in order to proceed with the agenda. Public comment must be related to fair authority and jurisdiction and their placement on the agenda is within the discretion of the Board.

All meeting notices, agendas and materials considered by the Board during the meeting will be available to the public prior to the meeting in the fair office. Agendas and meeting notices will be posted on Board's website at www.venturacountyfair.org.

AMERICAN WITH DISABILITIES ACT

Pursuant to the American with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Board meetings or Committee meetings, or in connection with other District Fair activities, may request assistance at the 31st DAA Fair office, 10 West Harbor Blvd., Ventura, CA or by calling (805) 648-3376. Requests should be made one (1) week in advance whenever possible.

Board of Directors Meeting Agenda

Ventura County Fairgrounds, 31st District Agricultural Association
10 W. Harbor Blvd. - Ventura, CA 93001 - (805) 648-3376
Website: venturacountyfair.org Contact: Stacy Rianda, CEO

Tuesday, February 28th, 2023 at 9:00 a.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/4834214737?pwd=d0FrRzVFQUIUNG9OeUxFM0FuUG5qQT09>

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All matters noticed on this agenda may be considered for action. Items listed on the agenda may be considered in any order at the discretion of the Board President. Any item not so noticed will not be considered or discussed. The Board requests your courtesy to mute your electronic devices.

I. Call to Order

Roll Call

Declaration of Recusal or Conflict of Interest

Does any Board member have a conflict of interest that should preclude them from participating in discussions about or voting on any matter on today's agenda?

II. Pledge of Allegiance

III. Welcome and Introduction of Guests & Staff

Invitation for the public to introduce themselves (not mandatory)

IV. Public Comments on Items Not on the Agenda

In accordance with state law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.

V. Approval of Minutes

A. January 24th, 2023 Board Meeting

B. February 22nd, 2023 Board Meeting (Informational Only)

VI. Financial Report

A. Financials ending January 31st, 2023

B. 2022 Statement of Operations

C. Discussions and possible action regarding the 2023 budget

VII. Old Business

VIII. New Business

- A. Discussion and possible action regarding in-person meetings.
- B. Discussion and possible action regarding Fair promotional days.

IX. Board Correspondence

- A. Memo from Mike Francesconi at California Dept. of Food & Agriculture, Fairs & Expositions: 2023 State Rules for California Fairs
- B. Correspondence regarding Pacific Sports Group's Proposal

X. Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-2, are approved by the vote that approves the Consent Agenda, unless an item is pulled for separate consideration.

- A. Agreements
 - 1. Standard Agreements
 - 2. Rental Agreements – Interim

XI. CEO Report

XII. President's Comments

XIII. Director's Comments

XIV. Future Agenda Items

XV. Adjourn

Americans With Disabilities Act

Pursuant to the American with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Board meetings or Committee meetings, or in connection with other District Fair activities, may request assistance at the 31st DAA Fair office, 10 West Harbor Blvd., Ventura, CA or by calling (805) 648-3376. Requests should be made one (1) week in advance whenever possible.

Board of Directors Meeting Minutes

Ventura County Fairgrounds
31st District Agricultural Association - 10 W. Harbor Blvd. - Ventura, CA 93001 - (805) 648-3376
Website: venturacountyfair.org Contact: Stacy Rianda, CEO

Tuesday, January 24th, 2023 at 9:00 a.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/4834214737?pwd=d0FrRzVFQUIUNG9OeUxFM0FuUG5qQT09>

Join Via the phone:

1-720-707-2699

Meeting ID: 483 421 4737

Passcode: 575554

I. Call to Order

Roll Call

Declaration of Recusal or Conflict of Interest

The meeting convened at 9:00 a.m. and called to order by President Lacayo.

Directors present: President, Leah Lacayo, Michael Bradbury, Leslie Cornejo, M. Cecilia Cuevas, Daniel Long and Shanté Morgan-Carter (joined late).

Staff present: Stacy Rianda, CEO, Jason Amelio, Sales Manager, Madalyn Johnson, Concessions Manager, Cristian Yopez, Accounting Dept., Shannon Patrick, Exhibits Supervisor and Heidi Ortiz, Executive Assistant.

Guests Present: Charles Southwick, Fairs & Expositions, Cary Glenn, City of Ventura Economic Development Office, Linda Wolf, Tom Kiskin, Rick Conrad, Megan Hook, Phil Foster Ranger, Tom Kiskin, Carla Alvara, Kathie Moore, Penny Boehm, Sandy Spooner, Julie NLN, Dawn NLN, Pete F., Eileen Shaw, Julie Solomonson, Gregg NLN and Sharon Ferro.

There were no conflicts of interest with any of the Board members that were present.

II. Pledge of Allegiance

Director Cuevas led all present in the Pledge of Allegiance.

III. Welcome and Introductions of Guests and Staff

Invitation for the public to introduce themselves (not mandatory)

Charles Southwick from California Department of Food and Agriculture, Fairs and Expositions Branch introduced himself.

IV. Public Comment on Items Not on the Agenda

In accordance with State law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.

There were no public comments.

V. Approval of Minutes

A. November 22nd, 2022 Board Meeting

MOTION: To approve the November 22nd, 2022 Board Meeting minutes.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury (Motion)	X		
Director Cornejo	X		
Director Cuevas	X		
Director Long (Second)	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

B. November 22nd, 2022 Special Board Meeting

MOTION: To approve the November 22nd, 2022 Special Board Meeting minutes.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury	X		
Director Cornejo	X		
Director Cuevas (Second)	X		
Director Long (Motion)	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

VI. Financial Report – Cristian Yepez

A. Financials ending November 30th, 2022

Mr. Yepez reviewed the financials.

VII. Old Business

A. Discussion regarding the PSG contract and payment.

The contract and payment information were included in the board packet.

Director Cuevas asked if this item could be deferred until Director Morgan-Carter joined the meeting because she had questions. President Lacayo agreed, and the meeting continued.

The board came back to discuss this item at about 9:45 a.m.

Director Cuevas stated that she wanted to know who negotiated the contract, where the payment went, what the purpose of the payment was and was it designated in the budget, which she found was not. She stated that several members of the board met with these individuals including the former CEO and current CEO and when they came to present, she

was not part of that meeting either. After the October meeting when the PSG proposal was discussed and voted that it would not be entertained Director Cuevas asked to know how it all came about and why several members of the board already met with these individuals.

President Lacayo stated that there were no Operation Meetings held in all of 2022. There were several called but they were all cancelled.

There was a lengthy discussion that ensued on how the contract came about and who was involved. The \$25,000 was an arbitrary figure that was non-refundable, and it was to cover any staff time that was spent to gather information for the proposal. It was deposited into the general fund and this amount was within the CEO's delegation of authority. The Board agreed that policies and procedures need to be reviewed and/or changed to address individual board member's participation with outside parties.

VIII. New Business

A. Election of Vice President for 2023

(CEO presides over elections of Board Officers)

President Lacayo stated that the election of Vice President will take place which will fill the expired term of Armando Lopez who resigned from the board.

CEO Rianda opened the floor for nominations for Vice President.

Director Long nominated himself.

Director Cuevas stated that Director Morgan-Carter talked about nominating her and asked about postponing this item as well. There was a brief discussion that ensued and President Lacayo wanted to continue with the elections and seconded the motion to elect Director Long as Vice President.

CEO Rianda asked if there were any more nominations for Vice President.

Director Cuevas submitted a nomination for herself. The motion failed for lack of a second and a roll call vote took place to approve Director Long as Vice President.

MOTION: To approve Dan Long as Vice President of the Ventura County Fair Board.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury	X		
Director Cornejo	X		
Director Cuevas		X	
Director Long (Motion)	X		
Director Morgan-Carter (not present)			
President Lacayo (Second)	X		

B. Discussion and possible action regarding paying off the Livestock Barn

CEO Rianda stated that there needs to be a vote on record that the Board has agreed to pay off the Livestock Barn. The principal balance on the loan was \$398,508.76.

MOTION: To acknowledge that the Board approved paying off the Livestock Barn.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury (Motion)	X		
Director Cornejo (Second)	X		
Director Cuevas	X		
Director Long	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

C. Discussion and possible action regarding disposal of equipment

CEO Rianda stated that per our disposal of goods policy that was approved at the last board meeting, there were a few items that we came across that are valued over \$500 which requires a vote by the board to dispose of those. The items are a Dodge truck, JLG lift and a Sonoma pick-up truck. They are all beyond repair but still consider valued over \$500 and staff is seeking approval to sell these items.

MOTION: To approve selling the Dodge truck, JLG lift and a Sonoma pick-up truck.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury (Motion)	X		
Director Cornejo (Second)	X		
Director Cuevas	X		
Director Long	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

D. Discussion and possible action regarding Public Relations/Communications RFP contract.

CEO Rianda stated that we went out to bid for public relations and marketing RFP and we had three bidders. It is staff's recommendation to award the contract to The Toland Group in the amount of \$54,000 for the year 2023. This is a one year contract with four one year options and it will be renewed at the District's discretion. The other bidders were not compliant and did not receive the minimum number of points to move onto opening the financials. The Toland Group submitted an excellent proposal. Director Morgan-Carter also sat on the scoring committee but she will concur.

MOTION: To approve staff recommendation to award the public relations/communications contract to The Toland Group for 2023 in the amount of \$54,000.00.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury (Second)	X		
Director Cornejo (Motion)	X		
Director Cuevas	X		
Director Long	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

IX. Board Correspondence

A. Email from John Novi regarding Pacific Sports Group proposal

X. Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-2, are approved by the vote that approves the Consent Agenda, unless an item is pulled for separate consideration.

A. Agreements

1. Standard Agreements

2. Rental Agreements – Interim

MOTION: To approve the consent list with items A, 1.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury	X		
Director Cornejo (Second)	X		
Director Cuevas	X		
Director Long (Motion)	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

MOTION: To approve the consent list with items A, 2.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Bradbury	X		
Director Cornejo (Second)	X		
Director Cuevas	X		
Director Long (Motion)	X		
Director Morgan-Carter (not present)			
President Lacayo	X		

XI. CEO Report

- She thanked Mr. Naylor for all the work he does around the fairgrounds.
- A former employee, Mr. Ramirez, is back and has been doing a lot of equipment repairs to get things up and running.
- She has been attending the VVCB Meetings and was happy to announce that the Strawberry Festival will be at the fairgrounds. She will be attending those meetings regularly to update everyone on what is happening at the fairgrounds.
- Pacific Beverage agreed to a 3-year sponsorship of \$300,000, which is the largest sponsorship that this Fair has ever had according to our sponsorship coordinator.
- All the information on the modular was included in the board packet or sent out.
- Mr. Naylor is helping redesign one of our exit signs that was knocked over during the Fair using recycled materials, as well as a new gate two sign. We will just have to supply labor and concrete, but the rest is being donated.
- Surfer's Pint needs to go out to bid and she is working with DGS and waiting for an update.
- Due to the erosion at Surfers Point she met with the City, and they proposed moving the bike path into the parking lot which eliminated some parking stalls, but it was a safety issue and making it safe is first priority.
- She met with Mayor Schroeder to discuss what was happening at the fairgrounds and if there was anything we could help with.
- We now have the Strawberry Festival and commended Mr. Amelio for working so hard to get it here. It is a huge kudo for to the City of Ventura as well as the fairgrounds.
- It is being recommended by F&E to have an MOU with the Foundation so she is working on gathering other Fair's MOU's and will start drafting one. She is hoping to have this for approval at the next meeting.
- OES supplied four pumps to us during the rain, thanks to the help of Mr. Maynard, because there were issues with the ones we have.
- We have agreed with CFSA to host Maintenance Mania in May. With that comes a project that CFSA pays for, so she is working with maintenance to identify what that will be.
- WFA passes are available if anyone wants to attend another Fair.
- She congratulated Director Cornejo for fifteen years of service and has her certificate she picked up at convention.
- She had a meeting with Ms. Patrick and the county arts people and they were really interested in talking about different ways and opportunities to get the arts more involved at the fairgrounds. She suggested possibly exhibiting some of the pieces from Pro Arts and Photography at the Government Center after the Fair.
- CCA did the facility assessment and she has the preliminary report. According to CCA, a lot of our buildings are in good shape, there just needs to be repairs made. She has a list of those items which she will be working with maintenance on.
- She had a breakfast meeting with the Chamber Executive Director Stephanie Caldwell, and looks forward to working with her.
- She attended the King Tide Press Conference which was well attended and she learned a lot about the Surfers Point project. They are hopeful that Phase II will start in the fall.
- We are very busy with getting bids out and doing lots of scoring.
- She gave an update on the maintenance projects that have been finished.

- She thanked the City of Ventura for removing all the old tires which saved us thousands of dollars.
- We put a keypad lock on the livestock restrooms so instead of giving clients a key it is a code that can be changed. This helps keep the building secure.
- We moved K-rails out in the beachlot to prevent people from doing burnouts in the circle.
- The power box out at Spectra was replaced. They have a fund that they put money into for improvements and maintenance for their operation.

Director Morgan-Carter joined the meeting.

- She is working on grants and thanked Director Long for continuing to send her different grants that are available through the State.
- ADA compliance was discussed at one of the trainings that she and Director Morgan-Carter attended and she is working on getting our website completely compliant.
- Document retention was brought up at the last meeting and we follow the master destruction of records. That is something put out by the State and what we follow.
- Creating fair email accounts for the Directors was something that was brought up as well and staff can create those again if that is something the board would like.

Director Morgan-Carter clarified that at the training she attended liability was the main issue and the reason for the board to have their own emails. CEO Rianda stated she will see if her account is active and let her know. Also, if any other directors are interested to let her know.

- President Lacayo has sent out the list of committees for this year. An Ad Hoc committee has been formed to review the policy manual which consists of Director Cornejo and Director Morgan-Carter.

Director Cornejo stated that it has been some time since the board has gone through the policies and procedures and there have been changes as needed. The whole thing can't be done immediately, but there are some items related to the Fair, personnel, Bagley-Keene, etc. that can be. They set up a timeline to present proposed changes at the April meeting with the ability to vote in May and have them take effect before Fair. Any interests, changes or suggestions are to be directed to CEO Rianda who can pass them on. They have asked CEO Rianda and will ask CDFA for assistance on any of the legal issues to make sure policies reflect current law. If there are items not addressed they can always go back and work on it later, but that is the overall plan.

Director Morgan-Carter encouraged the full board to let CEO Rianda know if there are any areas of interest that they want the committee to look at because they want to make sure it is a thorough process.

Director Cuevas asked for the committees to be reviewed, which CEO Rianda did. Director Cuevas asked to be removed from the Budget Committee.

- On January 13th-17th we were a winter shelter for the people effected by the storm.
- She and Mr. Amelio have been working with an air show promoter to potentially come Veterans Day Weekend in 2024 and 2025.

- She is working to sell the fence line to businesses, partners, concessionaires, etc. who want to advertise to all the people who come in and out of Ventura every day on the train. She got pricing from the OC Fair who will manufacture those signs for us. She also spoke to our sponsorship coordinator and is fine tuning the program. This will be additional revenue.
- The Fair theme this year will be “The Time of Your Life.”
- There was some flood damage to the fire alarm system in the Clark Livestock Center so there will need to be repairs done for that.
- Carnival applications will go out the end of this month and she is hoping for a bigger and better carnival this year.

CEO Rianda turned it over to staff to give their reports.

Ms. Ortiz, Executive Secretary

- She has been working on putting bids together and getting them mailed out. There are about twelve this year with a few new ones.
- December retirement: \$19,952.53 (18 employees)
- Viking Agency will be handling the booking of grounds entertainment and Ms. Fatland will be receiving all the applications directly. Applications will be posted early February, so anyone who is interested should be directed to the website.
- She is working on completing sponsorship and service contracts.
- She has contacted all the park and ride location contacts and is slowly getting responses back. We do not have the Schooner lot this year and encouraged anyone who may know of any lots to email her any information about it.
- She is working on creating and updating the leave balance for the permanent employees.
- The workers compensation data report was completed and sent to CFSA.
- She is working on completing the state property inventory report with the help of Mr. Howell to make sure it is accurate and up to date.

Madalyn Johnson, Commercial and Food Vendor Manager

- All the invitations to return for the commercial, food and community vendors have already went out late December early January.
- We have been recruiting anything that is unique and special.
- Since we have returned from WFA, we have already received dozens of applications and payments from the returners, so she is working on getting those all processed and figuring out location.
- She attended WFA which was a great place for collaboration to find solutions and get information.
- The vendors are all excited about the new layout from CEO Rianda and there is a lot of interest around our Fair.
- She has put it out to the VVCB, the City of Ventura, the Arts Council and to the board to share her contact information if there is a vendor or something unique and special that should be at our Fair.

Jason Amelio, Sales Manager

- His report covered the period between the last board meeting October 23rd through yesterday.

- Ventura Raceway ran three scheduled nights of racing including Turkey Night. In addition to strong food and beverage, parking also brought in an additional \$6,435 in camping revenue.
- December saw the return of Snow N Glow, The Great Junk Hunt and several private events. Chopperfest did have to cancel due to rain, but they are rescheduled for next month.
- We started hosting meetings for the California Strawberry Commission. They've ran three separate meetings so far and are scheduled for one more coming up. This leads into the exciting announcement about the Strawberry Festival coming to the fairgrounds.
- During this period we roughly took in about \$166,000 in rental invoice revenue and \$40,000 in event parking revenue.
- In February there are several returning events including Jurassic Quest, Valdivia concert, Chopperfest, The Great Train Show and the first show with the Special Olympics.
- We are continuing to fill in dates for the rest of the year.

XII. President's Comments

- Thanked CEO for her participation in sending out all the RFP's and all her work on those. She also thanked Director Morgan-Carter for her help with the process of grading the PR/Marketing RFP.
- She also thanked Director Cornejo and Director Morgan-Carter for their work on the policies, which is an on-going process.
- She reminded everyone that there will be two board meetings in February on the 22nd and 28th which are both posted on the website.
- She recognized Cary Glenn, with the Economic Development Office, who will be joining the meetings from time to time to hear what is going on.

XIII. Director's Comments

Director Long

- He explained that Mike Johnson is the new liaison for the City of Ventura.
- He was proud of the fairgrounds for handling the helicopter landing for the river rescues as well as housing the RV's from the local RV resort during the recent rain. It is very valuable to have a large space that can provide for emergency purposes and have a safe place to go.
- He gave an update on some of the grants he has been researching. He stated that the board may want to look for a grant writer and CEO Rianda may know of some possible candidates.
- He appreciates all the work that staff has been doing.

Director Morgan-Carter

- Thanked the CEO and staff for all their hard work in so many ways to make us superior and improve our facilities.
- There are quite a few activities that are happening for Black History Month and encouraged the board to participate and enjoy the celebrations in Ventura County. She will pass the information on the various events onto CEO Rianda to forward to the board.

Director Bradbury

- Wished a Happy New Year to his fellow board members.

Director Cornejo

- Thanked CEO Rianda and staff for all the work they are doing. There is a lot going on and this is the chance for the public to find out everything that is happening.
- She stated that with the county emergencies, our importance to the community in these situations plays a major role because people rely on us for a place to go and to stage rescues which she is proud of.
- She likes hearing staff reports because it gives the board the chance to hear directly from the department heads and get to know them better.

XIV. Future Agenda Items

1. Consideration for meetings in person
2. Security Report
3. Invite Fairgrounds Foundation to a Board Meeting
4. Update on X-Games
5. Discussion on appropriateness of contract with PSG

XV. Adjourn

The meeting was adjourned at 10:53 a.m.

Submitted by: _____
Heidi Ortiz, Executive Secretary

Approved by: _____
Stacy Rianda, CEO Ventura Fairgrounds

Approved by: _____
Leah Lacayo, Board President

Board of Directors Meeting Minutes

Ventura County Fairgrounds
31st District Agricultural Association - 10 W. Harbor Blvd. - Ventura, CA 93001 - (805) 648-3376
Website: venturacountyfair.org Contact: Stacy Rianda, CEO

Wednesday, February 22nd, 2023 at 5:30 p.m.
Santa Rosa Hall

I. Call to Order

Roll Call

Declaration of Recusal or Conflict of Interest

The meeting convened at 5:41 p.m. and called to order by President Lacayo.

Directors present: President, Leah Lacayo, Vice President, Daniel Long, Michael Bradbury, Leslie Cornejo, M. Cecilia Cuevas and Shanté Morgan-Carter.

Staff present: Stacy Rianda, CEO, Jason Amelio, Sales Manager, Madalyn Johnson, Concessions Manager, Jim Howell, Maintenance Supervisor and Heidi Ortiz, Executive Assistant.

Guests Present: Charles Southwick, Fairs & Expositions, Sarah Pelle, Fairs & Expositions, Vernon Morseman, Jose Valle, Jacob Regaldo, Joel Nussman, Diana Hernandez, Victoria Hernandez, Alex Hernandez, Fran Larsen, Kate Larsen, Wendell Roberts, Terry Baldwin, Darlene Cody, Tommy Scalera, Greg Andrews, Martin Guillen, Mike Stump, Coley Glasgow, Finn Glasgow, Brian Ehler, Dale Jaedtke, Eric Griffin, Desiree Griffin, Karen Fontes, Jeff Fontes, Wendy Brooke, Kimber Wilkerson, Tim Powell, Michael Viola, Joann Lea Christensen, Eric Johnson, Alexis VanWhy, Casey McAvley, Bert Lamb, Richard Manzer, Carole Butler, Pam Cwiklo, Louie Bautista, Peter Seery, Angelique Vieira, Yolanda Soria, Justin Soria, Jaden Soria, Ami Bautista, Zach Perrine, Pat Smith, Daniel Vehsc, Barbara Evans, Diane Vel Martinez, Lynn Adams, Miriam Mack, Richie Casas, Michelle Serrano, Stacy Shoemaker, Khandyce Elkins, Anne & Sally Crew, Evan Jonker, Eddie Castro, Nick Imperial, Clark Hubbard, Diane Hubbard, Randi Pankraz, Pete Freeman, Eileen Shaw, Carey Jonker, Tom Gaither, Kaitlyn Whitley, Derek Turner, Fabian Caballere, Sharon Lindsay, Urbano Rocha Jr., Dawn Lindsay, John Richards, Diego Nava, Patty Overley, John Moore, Bryan Whitley, Phil Greene, Matt Stockamp, Christine Paone, Erica Rosser, Wolf Family, Robert Davidson, Kristin Barretto, Jayna Barretto, Andy Doser, Vanessa Brintry, Nathan Robinson, Ashley Brooks, Curtis Richards, Tony Kack, Jacob Sapp, Gregg Arthur, Alison Paulson, Julie Cox, Lilith, Courtney Reynolds, Rene Garcia, Benjamin Templeton, Andrew Reyes, Isaiah Bautista, Julie Solomonson, Robert Citron, Jeff Lambert, Carlos Reyes, Adam Casillas, MaryAnn Thompson, Samantha Heupel, Justine Rutland, Shannon Bowman, Ron Bowman, Tyler Tsuji, Carla Alvara,

Carolyn Cricca, Alan Glen, Nicole Bennett, Nick Shift, Brian Brooks, Jonny & Ratelyn Magee, Tony Garcia, Jacob Foyle, David Comden, Jose Lopez, Mike Bautista, Pam Mortensen, Kym Leggett, Brent Elkins, Willom Jonker, Chad Frank, Richard Hand, Rojelio Delgado, Carol Gilmond, Tiffany Rogers, Sheri Clawson, Calvin Ehler, Jack McGrath, Dave Gasper, Ryan Grecc, Erik Estrada, Cristian Herrera, Juan Sagastume-Gomez, Ralph Greco, Alberto Zavala, Enrique Huerta, Alberto Aldona, Sacramento Mejina, Melinda Floyd, Abraham Viveros, Cole Hotchkiss, James Morgan, Michele Morgan, Nancy Coker, Sharon Cook, Bert Herrera, Johnathan Martin, Taurie Banks, Helen Johnson, Mica Johnson, Rex Heery, Jesse Mellan, Debra Garvin, Martin Rodriguez, Michael M., Jeff Maulhardt, Clark Song, Adison Bernardo, Joshua Ibrahim, Al Esscobe, Vincent Pillard, Chris Huston, Douglas Cavahlaro, Bronson Perez, Alex Miralez, Andy Castillo, Leo Rodriguez, Felicity Zavala, Susan Fleczo, Kathie Moore, Anthony Mireles, Susan Mendez, Judy Eldeb, Guilanamo Ceja, Gilda Gonzalez, Paul Nickolan, Gary Gilmond, Sue Putman, William Case, Brian Williams, Chris Meredith, Jeff Wilson, Tommy LaVasser, Ian Gamble, Jeromy Andrie, Marlee Andrie, Madison Andrie, Parker Marquez, Damien Gonzalez, Andres Guillen, April Price, Garrett Phelps, Dauwy Coker, Breanna Berrington, Richard Ishker, ChrisTramel, John Herndon, Kim Arellanes, Larry Arellanes, Jose Garcia, Sean Thrash, Will Drummond, Shelby Drummond, Brooke Oglesby, Nathan Wheatley, Jose Gnuven, Duane Couch, Mike Dyer, Kristen Harvey, Craig Posen, Robyne Redwater, Marianne Parra, Nicholas Fabian, Kris Korndon, Allison Dunn, Art Hernandez, Lea Lopez, Curtis Hampton, Jeff Ault, Carl Anderson, Greg Hemming, Malia Mooney, Sinklier Family, Joey Camacho, Michael Arenal, Tim Dowd, Jesse Flores, Gabe Gurrena, Greg Mahaffey, Jake Weber, Lauren Shields, Jess Mdina, Craig & Kelsey Harvey, Scott Zimmerman, Camila Guzman, Troy M., Danielle Egge, Ivone Quintero and Jesse Carrasco

There were no conflicts of interest with any of the Board members that were present.

II. Pledge of Allegiance

Vice President Long led all present in the Pledge of Allegiance.

III. Welcome and Introductions of Guests and Staff

Invitation for the public to introduce themselves (not mandatory)

President Lacayo welcomed everyone and explained the order of the meeting. CEO Rianda introduced staff and President Lacayo introduced Mr. Southwick and Sarah Pelle from CDFA, Fairs and Expositions.

IV. Public Comment on Items Not on the Agenda

In accordance with State law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.

There were no public comments.

V. Presentation by Pacific Sports Group (*Informational Purposes Only*)

A Proposed sports and entertainment venue at the Fairgrounds.

Robert Young, Founder of Pacific Sports Group, opened the presentation of their fairground's proposal and explained what their goal was. His team went through various points in detail of the proposal.

The presentation ended and there was Board discussion and questions and answers.

President Lacayo opened it up for public comments.

Chris Meredith – Not in favor of the proposal.

Clark Song – Not in favor of the proposal.

J. Medrano – Not in favor of the proposal.

Ralph Greco – Not in favor of the proposal.

John Herndon – Not in favor of the proposal.

Bert Lamb – Is in favor of the proposal.

Lea Lopez – Not in favor of the proposal.

Michael Viola – Is in favor of the proposal.

Taurie Banks – Not in favor of the proposal.

Vincent Pillard – Is in favor of the proposal.

Kathie Moore – Not in favor of the proposal.

Tony Garcia - Not in favor of the proposal.

Robyn Redwater – Not in favor of the proposal.

Marianne Parra - Not in favour of the proposal.

Miriam Mack – Questioned the process and development.

Courtney Reynolds – Not in favor of the proposal.

Phil Greene – Not in favor of the proposal.

Pete Freeman – Not in favor of the proposal.

Kimber Wilkinson – Not in favor of the proposal.

Adriene Coulter & Beth Mansfield – Not in favor of the proposal.

Greg Andrews – Not in favor of the proposal.

Evan Jonker – Not in favor of the proposal.

Andy Doser – Not in favor of the proposal.

Carey Jonker – Not in favor of the proposal.

Scott Spencer – Not in favor of the proposal.

Erica Rosser – Not if favor of the proposal.

Joshua Gibbs – Not if favor of the proposal.

Gabriel Guerina – Not if favor of the proposal.

Christy Weir – There first needs to be a community discussion to see what people want.

Christina Diaz – Not if favor of the proposal.

Janine Shneider – Not if favor of the proposal.

Stacy Shoemaker – Not in favor of the proposal.

Ricky Lewis – Not if favor of the proposal.

Jack Parker - Not if favor of the proposal.

Camila Guzman - Not if favor of the proposal.

Jim Colborn – Is in favor of the project.

Public Comments closed and President Lacayo thanked everyone for coming and for Pacific Sports Group for making their presentation tonight.

VI. Adjourn

The meeting was adjourned at 8:28 p.m.

Submitted by: _____
Heidi Ortiz, Executive Secretary

Approved by: _____
Stacy Rianda, CEO Ventura Fairgrounds

Approved by: _____
Leah Lacayo, Board President

Ventura County Fair - 31st District Agricultural Association
Financial Dashboard for the Period Ending January 31, 2023

Balance Sheet

Assets

Current Assets

Operating Cash	\$ 2,610,483
Maximizer Savings	555,601
LAIF Balance	39,780
Other current assets	702,797
Total current assets	\$ 3,908,661

Long-term Assets

Land	\$ 282,915
Construction in Progress	-
Buildings (Net of Depr)	3,570,063
Equipment (Net of Depr)	-
Total long-term assets	\$ 3,852,978

Total assets:

\$ 7,761,639

Liabilities

Current liabilities

Accounts payable	\$ 115,818
Other current liabilities	276,207
Total current liabilities	\$ 392,025

Long-term liabilities

Notes payable	\$ 545,873
Net Pension Liability	\$ 3,677,914
Total long-term liabilities	\$ 4,223,787

Capital Resources

Unrestricted resources	\$ 2,695,934
State allocation	-
Invest in Capital Assets	\$ -
Project Reimbursements	\$ -
Auction reserve	502,138
Net Income (Surplus/Deficit)	(52,245)
Total capital resources	\$ 3,145,827

Total liabilities and

capital resources:

\$ 7,761,639

Total Cash Balance

Beginning Cash Balance	3,312,888.65
Ending Cash Balance	3,238,243.54
Net Outlay:	\$ (74,645.11)

Accounts Receivable

General	\$ -
Fairtime	-
Auction	-

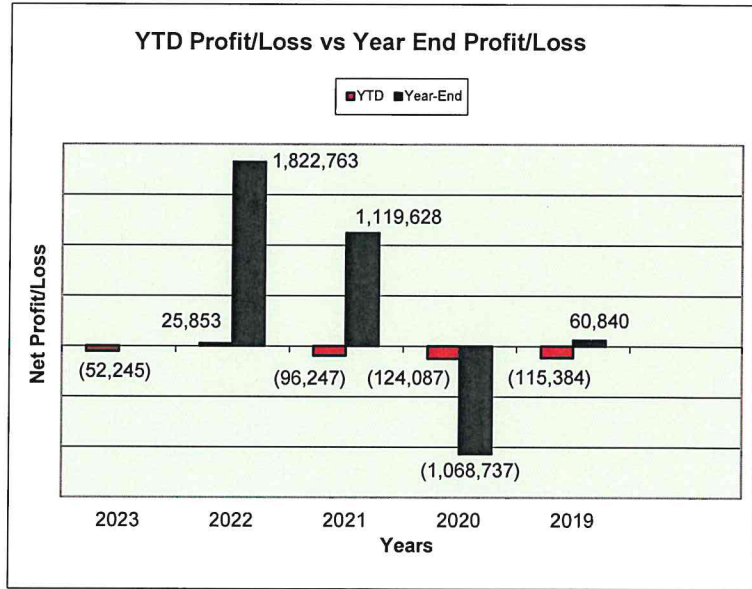
Total receivables:

\$ -

Legal Actions

Consolidated Income Statement

	January	2023 YTD	2022 YTD
Revenues	\$ 199,022	\$ 199,022	\$ 113,630
Expenses	251,267	251,267	87,777
Surplus/Deficit	\$ (52,245)	\$ (52,245)	\$ 25,853



Profit/Cost Centers

	January	2023 YTD	2022 YTD
Fair	\$ (21,329)	\$ (21,329)	\$ (4,549)
Facility Rentals	\$ 96,904	\$ 96,904	\$ 61,462
Horse Racing	\$ 1,618	\$ 1,618	\$ (7,847)
Overhead	\$ (119,955)	\$ (119,955)	\$ (22,767)
Auction	\$ (402)	\$ (402)	\$ -

Budget Compliance 2023

	YTD	BUDGET	% MET
Fair	\$ (21,329)	\$ -	0.000
Facility Rentals	\$ 96,904	\$ -	0.000
Horse Racing	\$ 1,618	\$ -	0.000
Overhead	\$ (119,955)	\$ -	0.000
Auction	\$ (402)	\$ -	0.000

Capital Projects 2023

1st Quarter	BUDGET	% MET
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VENTURA COUNTY FAIR (31st DAA)			
BALANCE SHEET			
FOR THE PERIOD ENDING JANUARY 31, 2023			
ASSETS			
Current Assets	2023	2022	
Cash			
Petty Cash	150	119	
Change Funds	6,000	14,100	
Cash - Operating	2,610,483	1,405,350	
Cash - Lottery	4,665	4,665	
Cash - Premiums	0	0	
Cash - Payroll	1,708	162	
Cash - Savings	555,601	554,811	
Cash - LAIF	39,780	39,334	
Cash - Auction	19,858	(1,139)	
Total Cash	3,238,244	2,017,401	
Other Current Assets			
Accounts Receivable	29,444	29,444	
Allowance For Doubtful Accounts	(29,444)	(29,444)	
Inventory	8,789	2,381	
Prepays-Deferred Expenses	661,627	1,020,097	
Deferred Compensated Absences	0	0	
Total Other Current Assets	670,417	1,022,478	
Total Current Assets	3,908,660	3,039,879	
Capital Assets			
Construction In Progress	0	0	
Land	282,915	282,915	
Buildings	17,328,416	17,328,416	
Accumulated Depreciation (Buildings)	(13,758,353)	(13,349,237)	
Equipment	828,879	828,879	
Accumulated Depreciation (Equipment)	(828,879)	(828,879)	
Total Capital Assets	3,852,979	4,262,094	
TOTAL ASSETS	7,761,639	7,301,973	
LIABILITIES & CAPITAL RESOURCES			
Liabilities			
Payroll Liabilities	0	0	
Clearing Accounts	(9,453)	(4,802)	
Accounts Payable	115,818	168,916	
Workers' Compensation	0	0	
Payroll Withholdings	0	4,599	
Horse Show Fees Payable	0	0	
Deferred Revenue	39,104	180,407	
Guaranteed Deposits	132,576	108,729	
Compensated Absences Liability	113,980	69,888	
Net Pension Liability	3,677,914	4,185,093	
Notes Payable	545,873	916,561	
Total Liabilities	4,615,812	5,629,391	
Capital Resources			
Unrestricted Resources	2,695,934	1,165,989	
State Allocation	0	0	
Investment in Capital Assets	0	0	
Auction Reserve	502,138	480,740	
Project Reimbursements, Net	0	0	
Net Income Surplus/(Deficit)	(52,245)	25,853	
Total Capital Resources	3,145,827	1,672,582	
TOTAL LIABILITIES & CAPITAL RESOURCES	7,761,639	7,301,973	

VENTURA COUNTY FAIR (31ST DAA)						
CONSOLIDATED CASH REPORT						
FOR THE PERIOD ENDING JANUARY 31, 2023						
ACCOUNT	BEGINNING BALANCE PER G/L	RECEIVED	DISBURSED	CURRENT TRANSFERS	ADJUST- MENTS	ENDING BALANCE PER G/L
			<u>OPERATING ACCOUNTS</u>			
PETTY CASH	150.00	0.00	0.00	0.00	0.00	150.00
CHANGE FUNDS	6,000.00	0.00	0.00	0.00	0.00	6,000.00
GENERAL CHECKING	2,229,508.41	45,237.13	202,584.79	0.00	(519.06)	2,071,641.69
MISSION BANK OPERATING	456,929.01	159,489.50	21,577.62	(56,000.00)	0.00	538,840.89
LOTTERY	4,664.57	0.00	0.00	0.00	0.00	4,664.57
PAYROLL CHECKING	41.55	0.00	0.00	0.00	0.00	41.55
MISSION BANK PAYROLL	363.25	0.00	54,678.86	56,000.00	(18.32)	1,666.07
AUCTION CHECKING	(1,139.28)	0.00	0.00	0.00	0.00	(\$1,139.28)
AUCTION CHECKING MISSION	21,398.54	0.00	0.00	0.00	(401.61)	20,996.93
PREMIUMS CHECKING	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING	2,717,916.05	204,726.63	278,841.27	0.00	-938.99	2,642,862.42
			<u>SAVINGS ACCOUNTS</u>			
	0.00	0.00	0.00	0.00	0.00	0.00
MISSION BANK SAVINGS	554,120.09	0.00	0.00	0.00	211.78	554,331.87
UNRESTRICTED	1,279.27	0.00	0.00	0.00	(9.99)	1,269.28
TOTAL SAVINGS	555,399.36	0.00	0.00	0.00	201.79	555,601.15
			<u>INVESTMENT ACCOUNTS</u>			
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	39,573.24	0.00	0.00	0.00	206.73	39,779.97
TOTAL LAIF	39,573.24	0.00	0.00	0.00	206.73	39,779.97
	3,312,888.65	204,726.63	278,841.27	0.00	-530.47	3,238,243.54

VENTURA COUNTY FAIR (31ST DAA)
NOTES TO CONSOLIDATED CASH REPORT
FOR THE PERIOD ENDING JANUARY 31, 2023

<u>OPERATING ACCOUNT</u>			
	UMS Celero Fees	(7.95)	
	UMS Celero Fees- Showworks	(6.50)	
	Authorize.net Fees	(10.00)	
	Credit Card Rentals	(192.45)	
	Credit Cards Fees	(302.16)	
<u>MISSION- OPERATING ACCOUNT</u>			
			(519.06)
			0.00
<u>PREMIUMS ACCOUNT</u>			
			0.00
<u>PAYROLL ACCOUNT</u>			
			0.00
<u>MISSION- PAYROLL ACCOUNT</u>			
	Banking Fees	(18.32)	
			(18.32)
<u>AUCTION ACCOUNT</u>			
	Credit Card Rental Fees	(391.61)	
	Authorize.net Fees	(10.00)	
			(401.61)
<u>LOTTERY ACCOUNT</u>			
		0.00	
			0.00
<u>PETTY CASH</u>			
			0.00
<u>CHANGE FUND</u>			
			0.00
<u>SAVINGS ACCOUNT</u>			
	Maintenance Fee	(10.00)	
	Interest Earned	0.01	(9.99)
<u>LAIF ACCOUNT</u>			
	4th Quarter 2023 Interest Earned	206.73	
			206.73
<u>MISSION BANK SAVINGS</u>			
	Interest Earned	211.78	
			211.78
	<u>TOTAL ADJUSTMENTS</u>		(530.47)

VENTURA COUNTY FAIR, 31ST DAA
CONSOLIDATED INCOME AND EXPENSE STATEMENT
FOR THE PERIOD ENDING JANUARY 31, 2023

	Current Month	Current YTD 1/31/23	Budget 2023	Balance of Budget	% Used 2022	Prior YTD 1/31/22
OPERATING REVENUES:						
Admissions	0	0	0	0	0%	6,000
Auction Buyer Receipts	0	0	0	0	0%	0
Camping	0	0	0	0	0%	0
Carnival	0	0	0	0	0%	0
Concessions	13,911	13,911	0	-13,911	0%	75
Donations/Sponsorships	30,000	30,000	0	-30,000	0%	0
Entry Fees	0	0	0	0	0%	0
Interest	212	212	0	-212	0%	56
Miscellaneous Fair Revenue	0	0	0	0	0%	0
Miscellaneous Non-Fair Revenue	9,515	9,515	0	-9,515	0%	32,960
Parking	61,281	61,281	0	-61,281	0%	40,567
Programs	0	0	0	0	0%	0
Reimb Security/Maint Labor	16,005	16,005	0	-16,005	0%	6,350
Rentals	62,418	62,418	0	-62,418	0%	32,181
Track 2%-Day & Night	1,618	1,618	0	-1,618	0%	-6,647
Utilities/Pumping	3,324	3,324	0	-3,324	0%	2,088
Prior Year Revenue	739	739	0	-739	0%	0
TOTAL OPERATING REVENUES	199,022	199,022	0	-199,022	0%	113,630
OPERATING EXPENDITURES:						
Advertising/Promotionals	0	0	0	0	0%	0
Auction Payment to Sellers	0	0	0	0	0%	0
Cash Awards/Premiums	0	0	0	0	0%	0
Employee Wages-Permanent	42,126	42,126	0	-42,126	0%	31,306
Employee Wages-Temporary	33,744	33,744	0	-33,744	0%	25,988
Employee Benefits	28,244	28,244	0	-28,244	0%	22,002
Entertainment	0	0	0	0	0%	0
Equipment-Purchase/Rent/Repair	11,873	11,873	0	-11,873	0%	1,227
Insurance	11,318	11,318	0	-11,318	0%	7,923
Judges	0	0	0	0	0%	0
Miscellaneous Fair	0	0	0	0	0%	0
Miscellaneous Non-Fair	2,759	2,759	0	-2,759	0%	1,482
Payroll Taxes/Workers Comp	4,606	4,606	0	-4,606	0%	3,061
Professional Svc-Fair	5,000	5,000	0	-5,000	0%	2,498
Professional Svc-Non Fair	25,638	25,638	0	-25,638	0%	4,144
Supplies & Expense-Fair	50,672	50,672	0	-50,672	0%	0
Supplies & Expense-Non Fair	7,902	7,902	0	-7,902	0%	1,548
Utilities	27,383	27,383	0	-27,383	0%	-13,684
Audit	0	0	0	0	0%	0
Cash Over/Short	3	3	0	-3	0%	284
Prior Year Expense	0	0	0	0	0%	0
Projects	0	0	0	0	0%	0
TOTAL OPERATING EXPENDITURES	251,266	251,266	0	-251,266	0%	87,777
OPERATING SURPLUS (DEFICIT)	-52,245	-52,245	0	52,245	0%	25,853
STATE ALLOC.-F&E FUNDS	0	0			0%	
CAPITAL-ONE TIME SOURCE	0	0				
PROJECT REIMBURSEMENTS	0	0			0%	
SURPLUS (DEFICIT) ADJUSTED	-52,245	-52,245				25,853
NET RESOURCES-OPERATIONS		2,695,934				
NET RESOURCES OPERATIONS ENDING		2,643,689				

VENTURA COUNTY FAIR, 31ST DAA						
OVERHEAD INCOME & EXPENSE STATEMENT						
FOR THE PERIOD ENDING JANUARY 31, 2023						
<u>OVERHEAD</u>	Current	Current YTD	Budget	Balance of	% Used	Prior YTD
	Month	1/31/23	2023	Budget	2023	1/31/22
REVENUES						
Interest	212	212	0	-212	0%	56
Sponsorships-Non-Fair	0	0	0	0	0%	0
Miscellaneous Non-Fair Revenue	9,515	9,515	0	-9,515	0%	32,960
Reimb Security/Maint Labor	5,760	5,760	0	-5,760	0%	2,040
Prior Year Revenue	739	739	0	-739	0%	0
TOTAL REVENUES	16,225	16,225	0	-16,225	0%	35,056
EXPENSES						
Advertising/Promotionals	0	0	0	0	0%	0
Employee Wages-Permanent	32,873	32,873	0	-32,873	0%	23,018
Employee Wages-Temporary	21,869	21,869	0	-21,869	0%	16,066
Employee Benefits	20,355	20,355	0	-20,355	0%	15,128
Equipment-Purchase/Rent/Rep	3,644	3,644	0	-3,644	0%	1,217
Insurance	11,318	11,318	0	-11,318	0%	7,923
Miscellaneous Non-Fair	1,906	1,906	0	-1,906	0%	184
Payroll Taxes/Workers Comp	3,564	3,564	0	-3,564	0%	2,115
Professional Svc-Non Fair	5,440	5,440	0	-5,440	0%	4,144
Supplies & Expense-Non Fair	7,885	7,885	0	-7,885	0%	1,488
Utilities	27,324	27,324	0	-27,324	0%	-13,742
Audit	0	0	0	0	0%	0
Cash Over/Short	3	3	0	-3	0%	284
Prior Year Expense	0	0	0	0	0%	0
TOTAL EXPENSES	136,180	136,180	0	-136,180	0%	57,824
SURPLUS (DEFICIT)	-119,955	-119,955	0	119,955	0%	-22,767

VENTURA COUNTY FAIR, 31ST DAA						
FAIR INCOME & EXPENSE STATEMENT						
FOR THE PERIOD ENDING JANUARY 31, 2023						
<u>FAIR</u>	Current Month	Current YTD 1/31/23	Budget 2023	Balance of Budget	% Used 2023	Prior YTD 1/31/22
REVENUES						
Admissions	0	0	0	0	0%	0
Camping	0	0	0	0	0%	0
Carnival	0	0	0	0	0%	0
Concessions	8,744	8,744	0	-8,744	0%	75
Donations/Sponsorships	30,000	30,000	0	-30,000	0%	0
Entry Fees	0	0	0	0	0%	0
Miscellaneous Fair Revenue	0	0	0	0	0%	0
Parking	0	0	0	0	0%	0
Rentals	0	0	0	0	0%	0
Utilities/Pumping	0	0	0	0	0%	0
Prior Year Revenue	0	0	0	0	0%	0
TOTAL REVENUES	38,744	38,744	0	-38,744	0%	75
EXPENSES						
Advertising/Promotionals	0	0	0	0	0%	0
Cash Awards/Premiums	0	0	0	0	0%	0
Employee Wages-Permanent	0	0	0	0	0%	0
Employee Wages-Temporary	4,714	4,714	0	-4,714	0%	2,077
Employee Benefits	21	21	0	-21	0%	19
Entertainment	0	0	0	0	0%	0
Equipment-Purchase/Rent/Rep	0	0	0	0	0%	0
Insurance	0	0	0	0	0%	0
Judges	0	0	0	0	0%	0
Miscellaneous Fair	0	0	0	0	0%	0
Payroll Taxes/Workers Comp	68	68	0	-68	0%	30
Professional Svc-Fair	5,000	5,000	0	-5,000	0%	2,498
Supplies & Expense-Fair	50,270	50,270	0	-50,270	0%	0
Utilities-Fair	0	0	0	0	0%	0
Cash Over/Short	0	0	0	0	0%	0
TOTAL EXPENSES	60,073	60,073	0	-60,073	0%	4,624
SURPLUS (DEFICIT)	-21,329	-21,329	0	21,329	0%	-4,549

VENTURA COUNTY FAIR, 31ST DAA						
AUCTION INCOME & EXPENSE STATEMENT						
FOR THE PERIOD ENDING JANUARY 31, 2023						
<u>AUCTION</u>	Current	Current YTD	Budget	Balance of	% Used	Prior YTD
	Month	1/31/23	2023	Budget	2023	1/31/22
REVENUES						
Buyer Receipts	0	0	0	0	0%	0
Sponsors	0	0	0	0	0%	0
Slaughter Fees	0	0	0	0	0%	0
Misc. Revenue	0	0	0	0	0%	0
Interest	0	0	0	0	0%	0
Prior Year Revenue	0	0	0	0	0%	0
TOTAL REVENUES	0	0	0	0	0.0%	0
EXPENSES						
Temp. Wages	0	0	0	0	0%	0
Professional Servcies	0	0	0	0	0%	0
Publicity & Marketing	0	0	0	0	0%	0
Lunch Expense	0	0	0	0	0%	0
Payment to Sellers	0	0	0	0	0%	0
Supplies & Expenses	402	402	0	-402	0%	0
Hauling & Sltr	0	0	0	0	0%	0
Equipment	0	0	0	0	0%	0
Prior Year Expense	0	0	0	0	0%	0
TOTAL EXPENSES	402	402	0	-402	0%	0
SURPLUS (DEFICIT)	-402	-402	0	402	0%	0

VENTURA COUNTY FAIR, 31ST DAA						
FACILITY RENTAL INCOME & EXPENSE STATEMENT						
FOR THE PERIOD ENDING JANUARY 31, 2023						
<u>FACILITY RENTALS</u>	Current Month	Current YTD 1/31/23	Budget 2023	Balance of Budget	% Used 2023	Prior YTD 1/31/22
REVENUES						
Concessions	5,167	5,167	0	-5,167	0%	0
Miscellaneous Non-Fair Revenue	0	0	0	0	0%	0
Parking	61,281	61,281	0	-61,281	0%	40,567
Reimb Security/Maint Labor	10,245	10,245	0	-10,245	0%	4,310
Rentals	62,418	62,418	0	-62,418	0%	32,181
Rentals-Fair Sponsored Event	0	0	0	0	0%	0
Utilities/Pumping	3,324	3,324	0	-3,324	0%	2,088
Prior Year Revenue	0	0	0	0	0%	0
TOTAL REVENUES	142,434	142,434	0	-142,434	0%	79,146
EXPENSES						
Advertising/Promotionals	0	0	0	0	0%	0
Employee Wages-Permanent	9,253	9,253	0	-9,253	0%	5,469
Employee Wages-Temporary	7,162	7,162	0	-7,162	0%	6,945
Employee Benefits	7,868	7,868	0	-7,868	0%	3,955
Equipment-Purchase/Rent/Repair	0	0	0	0	0%	10
Miscellaneous Non-Fair	0	0	0	0	0%	513
Payroll Taxes/Workers Comp	973	973	0	-973	0%	673
Professional Svc-Non Fair	20,198	20,198	0	-20,198	0%	0
Supplies & Expense-Non Fair	17	17	0	-17	0%	60
Sup/Exp-Fair Sponsored Event	0	0	0	0	0%	0
Utilities	59	59	0	-59	0%	59
TOTAL EXPENSES	45,530	45,530	0	-45,530	0%	17,684
SURPLUS (DEFICIT)	96,904	96,904	0	-96,904	0%	61,462

VENTURA COUNTY FAIR, 31ST DAA						
HORSE RACING INCOME & EXPENSE STATEMENT						
FOR THE PERIOD ENDING JANUARY 31, 2023						
<u>HORSE RACING</u>	Current	Current YTD	Budget	Balance of	% Used	Prior YTD
	Month	1/31/23	2023	Budget	2023	1/31/22
REVENUES						
Admissions	0	0	0	0	0%	6,000
Concessions	0	0	0	0	0%	0
Miscellaneous Non-Fair Revenue	0	0	0	0	0%	0
Parking	0	0	0	0	0%	0
Programs	0	0	0	0	0%	0
Track 2%-Day & Night	1,618	1,618	0	-1,618	0%	-6,647
Prior Year Revenue	0	0	0	0	0%	0
TOTAL REVENUES	1,618	1,618	0	-1,618	0%	-647
EXPENSES						
Advertising/Promotionals	0	0	0	0	0%	0
Employee Wages-Permanent	0	0	0	0	0%	2,819
Employee Wages-Temporary	0	0	0	0	0%	900
Employee Benefits	0	0	0	0	0%	2,900
Equipment-Purchase/Rent/Rep	0	0	0	0	0%	0
Miscellaneous Non-Fair	0	0	0	0	0%	338
Payroll Taxes/Workers Comp	0	0	0	0	0%	242
Professional Svc-Non Fair	0	0	0	0	0%	0
Supplies & Expense-Non Fair	0	0	0	0	0%	0
Cash Over/Short	0	0	0	0	0%	0
Prior Year Expense	0	0	0	0	0%	0
TOTAL EXPENSES	0	0	0	0	0%	7,200
SURPLUS (DEFICIT)	1,618	1,618	0	-1,618	0%	-7,847

[illegible]

GENERAL RECEIVABLES

TOTAL GENERAL RECEIVABLES		0.00
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FAIR TIME ACCRUALS

TOTAL FAIR TIME RECEIVALBES		0.00
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AUCTION RECEIVABLES

TOTAL AUCTION RECEIVABLES		0.00
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TOTAL RECEIVABLES		0.00
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LEGAL ACTIONS

General Ledger Detail

Defaults (1/1/2023 - 1/31/2023)

Ventura

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Date	Posting Description	Reference	Source	Merge #	Debit	Credit	Balance
11300-00-20-400-A	CASH IN BANK-OPERATING						2,229,508.41
1/3/2023	AR Receipt Summary	Bank	AR-Receipt	45477	1,716.00		
1/3/2023	OPCC Reference: 6 Receipt(s)						1,716.00
1/3/2023	Credit Card Fees	JE23-0103	GL-Manual	45459		302.16 A	
1/3/2023	Authorize.net Fees	JE23-0110	GL-Manual	45466		10.00 A	
1/3/2023	Credit Card Rentals	JE23-0111	GL-Manual	45467	192.45 A		
1/3/2023	Summarized AP Payments	Payments	AP-Payment	45478		2,025.00	
1/3/2023	CREW PROTECTION ENTERPRISES INC. Check: ARBRQOF5						1,920.00
1/3/2023	Ideal Security & Technology ,LLc. Check: ARBRP8SJ						105.00
1/5/2023	AR Receipt Summary	Bank	AR-Receipt	45483	208.00		
1/5/2023	OPCC Reference: 1 Receipt(s)						208.00
1/6/2023	AR Receipt Summary	Bank	AR-Receipt	45485	1,560.00		
1/6/2023	OPCC Reference: 7 Receipt(s)						1,560.00
1/9/2023	AR Receipt Summary	Bank	AR-Receipt	45487	1,040.00		
1/9/2023	OPCC Reference: 4 Receipt(s)						1,040.00
1/10/2023	AR Receipt Summary	Bank	AR-Receipt	45489	110.00		
1/10/2023	OPCC Reference: 1 Receipt(s)						110.00
1/11/2023	AR Receipt Summary	Bank	AR-Receipt	45493	468.00		
1/11/2023	OPCC Reference: 1 Receipt(s)						260.00
1/11/2023	OPCC Reference: 1 Receipt(s)						208.00
1/11/2023	Summarized AP Payments	Payments	AP-Payment	45478		120.00-	
1/11/2023	Michelle Shoemith Check: 75664 Void payment #74518						120.00-
1/11/2023	Summarized AP Payments	Payments	AP-Payment	45481		120.00	
1/11/2023	Michelle Shoemith						120.00
1/11/2023	Michelle Shoemith Void payment #75233						120.00-
1/11/2023	Michelle Shoemith Check: 76153						120.00
1/12/2023	AR Receipt Summary	Bank	AR-Receipt	45495	806.00		
1/12/2023	OPCC Reference: 3 Receipt(s)						806.00
1/12/2023	Summarized AP Payments	Payments	AP-Payment	45478		3,200.00	
1/12/2023	James Howell Check: 76154						3,200.00
1/13/2023	AR Receipt Summary	Bank	AR-Receipt	45497	2,365.62		
1/13/2023	OPCA Reference: 1 Receipt(s)						2,105.62
1/13/2023	OPCC Reference: 1 Receipt(s)						260.00
1/13/2023	Summarized AP Payments	Payments	AP-Payment	45478		3,060.00	
1/13/2023	CREW PROTECTION ENTERPRISES INC. Check: ARCQU8NT						3,060.00
1/13/2023	Summarized AP Payments	Payments	AP-Payment	45481		20,103.52	
1/13/2023	Public Employees Retirement System Check: 1002282661						19,953.52
1/13/2023	Pers Supplemental Contribution Program Check: 1002282662						150.00
1/17/2023	UMS Celero Fees -Front Office	JE23-0104	GL-Manual	45460		7.95 A	
1/17/2023	UMS Celero Fees -Showworks	JE23-0109	GL-Manual	45465		6.50 A	
1/18/2023	AR Receipt Summary	Bank	AR-Receipt	45503	5,550.71		
1/18/2023	OPCA Reference: 1 Receipt(s)						5,166.71
1/18/2023	OPCC Reference: 2 Receipt(s)						384.00
1/18/2023	Summarized AP Payments	Payments	AP-Payment	45478		83,877.68	
1/18/2023	Acorn Newspapers Check: 76155						1,553.62
1/18/2023	Bay Alarm Company Check: 76156						195.00
1/18/2023	Custom Mailing Solutions Check: 76157						53.88
1/18/2023	Department Of Forestry & Fire Protection Check: 76158						4,221.45
1/18/2023	EFN Web, LLC Check: 76159						270.00
1/18/2023	Grainger Check: 76160						202.06
1/18/2023	E.J. Harrison Rolloffs Check: 76161						1,721.43
1/18/2023	The Home Depot Check: 76162						784.25
1/18/2023	Internat'l Assoc. Of Fairs & Expositions Check: 76163						825.00
1/18/2023	Ideal Security & Technology ,LLc. Check: 76164						739.00
1/18/2023	Keenan Ventura Check: 76165						1,011.47
1/18/2023	Lieberman Consulting, Inc Check: 76166						15,758.00
1/18/2023	Lowe's Check: 76167						4,767.02
1/18/2023	Deposit Refunds Check: 76168						364.00
1/18/2023	Deposit Refunds Check: 76169						1,000.00
1/18/2023	Southern California Edison Company Check: 76170						47,477.44

General Ledger Detail

Defaults (1/1/2023 - 1/31/2023)

Ventura

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Date	Posting Description	Reference	Source	Merge #	Debit	Credit	Balance
11300-00-20-400-A CASH IN BANK-OPERATING							
1/18/2023	Silvas Oil Company Inc. Check: 76171						529.16
1/18/2023	Spectrum Business Check: 76172						346.07
1/18/2023	Wells Fargo Vendor Financial Services Check: 76173						226.28
1/18/2023	White Cap Construction Supply Check: 76174						1,832.55
1/19/2023	AR Receipt Summary	Bank	AR-Receipt	45505	3,408.00		
1/19/2023	OPCA Reference: 1 Receipt(s)						3,200.00
1/19/2023	OPCC Reference: 1 Receipt(s)						208.00
1/20/2023	Summarized AP Payments	Payments	AP-Payment	45478		3,030.00	
1/20/2023	CREW PROTECTION ENTERPRISES INC. Check: ARDIJ6MF						3,030.00
1/21/2023	AR Receipt Summary	Bank	AR-Receipt	45509	400.40		
1/21/2023	OPCC Reference: 1 Receipt(s)						400.40
1/23/2023	AR Receipt Summary	Bank	AR-Receipt	45511	260.00		
1/23/2023	OPCC Reference: 1 Receipt(s)						260.00
1/23/2023	Summarized AP Payments	Payments	AP-Payment	45478		11,722.50	
1/23/2023	CREW PROTECTION ENTERPRISES INC. Check: ARDSGP1P						8,640.00
1/23/2023	CREW PROTECTION ENTERPRISES INC. Check: ARDSHSL						3,082.50
1/23/2023	Summarized AP Payments	Payments	AP-Payment	45481		28,513.79	
1/23/2023	CFSA Check: 76175						28,513.79
1/24/2023	AR Receipt Summary	Bank	AR-Receipt	45513	208.00		
1/24/2023	OPCC Reference: 1 Receipt(s)						208.00
1/25/2023	AR Receipt Summary	Bank	AR-Receipt	45515	936.00		
1/25/2023	OPCC Reference: 4 Receipt(s)						936.00
1/26/2023	AR Receipt Summary	Bank	AR-Receipt	45519	286.00		
1/26/2023	OPCC Reference: 2 Receipt(s)						286.00
1/27/2023	AR Receipt Summary	Bank	AR-Receipt	45521	25,238.40		
1/27/2023	OPCA Reference: 1 Receipt(s)						24,136.00
1/27/2023	OPCC Reference: 3 Receipt(s)						1,102.40
1/27/2023	Summarized AP Payments	Payments	AP-Payment	45478		44,510.52	
1/27/2023	AAA Propane Service, Inc. Check: 76176						84.00
1/27/2023	Airway Glass Check: 76177						380.00
1/27/2023	Airgas USA, LLC Check: 76178						192.79
1/27/2023	AT&T Mobility Check: 76179						297.53
1/27/2023	Car Quest Check: 76180						67.16
1/27/2023	Ventura Water Check: 76181						5,614.99
1/27/2023	Department of Human Resources Check: 76182						200.00
1/27/2023	Hose-Man, Inc. Check: 76183						336.00
1/27/2023	Industrial Bolt And Supply Check: 76184						5.39
1/27/2023	J & R Productions Check: 76185						9,420.00
1/27/2023	Keenan Ventura Check: 76186						1,289.29
1/27/2023	Port A Store Check: 76187						147.00
1/27/2023	Quinn Company Check: 76188						201.96
1/27/2023	Southern California Edison Company Check: 76189						402.95
1/27/2023	Ventura Air-Conditioning Company Check: 76190						568.99
1/27/2023	White Cap Construction Supply Check: 76191						302.47
1/27/2023	Wilson Events, Inc Check: 76192						25,000.00
1/30/2023	AR Receipt Summary	Bank	AR-Receipt	45523	676.00		
1/30/2023	OPCC Reference: 3 Receipt(s)						676.00
1/31/2023	Reverse JE23-01111	JE23-0116	GL-Manual	45533		384.50 A	
1/31/2023	Reverse JE23-01111	JE23-0116	GL-Manual	45534		0.40 A	
1/31/2023	Summarized AP Payments	Payments	AP-Payment	45481		2,541.78	
1/31/2023	James Howell Check: 76194						2,240.00
1/31/2023	Precision PowerEquipment Check: 76193						301.78
11300-00-20-400-A		Net:	157,866.72-		45,429.58	203,296.30	2,071,641.69

\$ Trial Balances

Adjustments:	192.45	711.51
Transfers:		
Net Received:	45,237.13	
Net Disbursed:		202,584.79

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
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2022 Statement of Operations

STATEMENT OF OPERATIONS - OPERATING FUND	Reference	Account Number(s)	Jan 1 to Dec 31, 2022
TOTAL NET RESOURCES, January 1			
Net Resources-Unrestricted	Prior Year	29100	\$570,576
Unrestricted Net Position-Pension	Prior Year	29400	(\$3,295,993)
Net Resources-Restricted	Prior Year	29300	0
Net Resources-Capital Assets, Less Related Debt	Prior Year	29000	3,891,406
Prior Year Audit Adjustment(s)	Prior Year	various	0
TOTAL NET RESOURCES, JANUARY 1			1,165,989
RESOURCES ACQUIRED:			
Operating Revenues	from page 2	various	9,238,060
State (Local/Base) Allocation(s) (F&E)	to page 2	31200	61,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300	0
Capital Project Reimbursement Funds	to page 2	31900	0
One-time Revenue Sources	to page 2	32500	0
(fire camp, sale of property, capital project audit adj)			
Contributions from Other Gov't (non-F&E) Sources	to page 2	33000	0
Provide description for Other Gov't (non F&E) Contributions:			
Other (e.g. Flex Capital)	to page 2	34000	
TOTAL RESOURCES ACQUIRED			9,299,060
RESOURCES APPLIED:			
Operating Expenditure	from page 2	various	7,415,296
Depreciation Expense	from page 2	90000	409,116
Amortization Expense	from page 2	90010	0
Pension Expense	from page 2	96000	(55,297)
OPEB Expense	from page 2	96010	0
TOTAL RESOURCES APPLIED			7,769,115
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			1,529,945
TOTAL NET RESOURCES, December 31			
Net Resources-Unrestricted	from Sch 1	29100	1,898,345
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400	(3,055,390)
Net Resources-Restricted	from Sch 1	29300	0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000	3,852,979
TOTAL NET RESOURCES, DECEMBER 31			\$2,695,934
Unrestricted Reserve Percentage			25.60%

X

CEO Signature

Date

"A Country Fair with Ocean Air"
2022 Fair Theme

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
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2022 Statement of Operations

SUMMARY OF OPERATIONS	Reference	Account Number	Jan 1 to Dec 31, 2022
OPERATING REVENUES:			
Admissions to Grounds		41000	\$2,585,566
Industrial and Commercial Space		41500	0
Carnivals		42100	1,742,375
Concessions		42200	1,660,439
Exhibits		43000	41,574
Horse Show		44000	12,877
Horse Racing (Fairtime Pari-Mutuel)		45000	0
Horse Racing (Satellite Wagering)		45005	214,940
Fair Attractions		46000	20,322
Motorized Racing		46109	0
Interim Attractions		46009	0
Miscellaneous Fair		47000	964,762
Miscellaneous Non-Fair Programs		47005	0
Interim Revenue		48000	1,306,009
Prior Year Revenue Adjustment		49000	4,165
Other Operating Revenue		49500	685,030
TOTAL OPERATING REVENUES	to page 1		9,238,060
OPERATING EXPENDITURES:			
Administration		50000	1,076,193
Maintenance & General Operations		52000	1,941,803
Publicity		54000	230,060
Attendance Operations		56000	1,385,250
Miscellaneous Fair		57000	487,487
Miscellaneous Non-Fair Programs		57005	
Premiums (For Exhibit programs only)		58000	110,312
Exhibits		63000	206,013
Horse Show		64000	17,336
Horse Races (Fairtime Pari-Mutuel)		65000	
Horse Races (Satellite Wagering)		65005	79,542
Fair Entertainment Expense		66000	1,329,696
Motorized Racing		66109	
Interim Entertainment Expense		66009	
Equipment (Funded by Fair)		72300	8,196
Prior Year Expense Adjustment		80000	19,362
Cash (over/under)		85000	524,045
Other Operating Expense		94000	
TOTAL OPERATING EXPENDITURES	to page 1		7,415,296
NET OPERATING PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$1,822,763
Depreciation Expense	sch 7	90000	409,116
Amortization Expense	sch 7	90010	0
Pension Expense	to page 1	96000	-55,297
OPEB Expense	to page 1	96010	0
NET OPERATING PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$1,468,945
State (Local/Base) Allocation	from page 1	31200	61,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	0
Capital Project Reimbursements	from page 1	31900	0
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	0
NET PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$1,883,763
PROFIT MARGIN RATIO BEFORE DEPREC., AMORT., PENSION, OPEB			20%
NET PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$1,529,945
PROFIT MARGIN RATIO AFTER DEPREC., AMORT., PENSION, OPEB			17%

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
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Schedule 1

2022 Statement of Operations

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2022
ASSETS			
Cash-Unrestricted	11100-11800 *	\$3,312,889	
Cash-Restricted	11000	0	
Total Cash			3,312,889
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		12,484
Deferred Charges	14300		0
Other Assets	14100, 14700-16200		8,789
Capital Assets:			
Property, Plant & Equipment:			
Construction in Progress	19000	0	
Land	19100	282,915	
Buildings & Improvements	19200	17,328,416	
Less Accumulated Depreciation-Buildings & Improvements **	19201	(13,758,353)	
Equipment	19300	828,879	
Less Accumulated Depreciation-Equipment **	19301	(828,879)	
Leasehold Improvements	19400	0	
Less Accumulated Depreciation-Leasehold Improvements **	19401	0	
Total Property, Plant & Equipment			18,440,210
Total Accumulated Depreciation			(14,587,232)
Net Property, Plant & Equipment			3,852,979
Intangible Assets:			
Computer Software, Patents, Copyrights, Trademarks, etc.	19500	0	
Less Accumulated Amortization-Computer Software, etc**	19501	0	
Right to Use Leased Land - Amortization	19700	0	
Less Accumulated Amortization-Right to Use Leased Land**	19701	0	
Right to Use Leased Buildings - Amortization	19710	0	
Less Accumulated Amortization-Right to Use Leased Buildings**	19711	0	
Right to Use Leased Equipment - Amortization	19720	0	
Less Accumulated Amortization-Right to Use Leased Equipment**	19721	0	
Non-Amortizable Intangible Assets	19600	0	
Total Intangible Assets			0
Total Accumulated Amortization			0
Net Intangible Assets			0
Net Capital Assets			3,852,979
Total Assets			\$7,187,141
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources - Pension	16000	661,627	
Deferred Outflows of Resources - OPEB	16010		
Total Deferred Outflows of Resources			661,627
Total Assets & Deferred Outflow of Resources			\$7,848,768
LIABILITIES			
Insurance Fees Payable	21100		\$0
Accounts Payable	21200		123,881
Current Portion of Long-term Debt	21250		
Payroll Liabilities	22100-22600		10,289
Deferred Revenue	22800		16,021
Other Liabilities	23000		0
Guaranteed Deposits	24100		123,636
Compensated Absences Liability	24500		113,980
Lease Liability	24600		
Long Term Debt (long-term portion)	25000		545,873
Net Pension Liability	26000		3,677,914
Net OPEB Liability	26010		
Total Liabilities			\$4,611,592
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pension	25600	39,104	
Deferred Inflows of Resources - OPEB	25610		
Total Deferred Inflows of Resources			39,104
Total Liabilities & Deferred Inflow of Resources			\$4,650,696
NET RESOURCES			
Junior Livestock Auction Reserve	25100		502,138
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	1,898,345	
Unrestricted Net Position-Pension/OPEB	29400	(3,055,390)	
Net Resources-Restricted	29300		
Net Resources-Capital Assets, Less Related Debt	29000	3,852,979	
Total Net Resources (without JLA Reserve):			\$2,695,934
Total Net Resources			\$3,198,072
Total Liabilities & Net Resources & Deferred Inflow of Resources			\$7,848,768
Debt ratio (total liabilities/total assets)			64%
Ratio of Leave Liability Covered by Cash***			29.07
Debt-to-equity ratio (total liabilities/total net resources)			144%

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
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Schedule 4

2022 Statement of Operations

2022 FAIR STATISTICS

GROUPS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
PAID ADMISSIONS:			
Adults	\$15.00	127,199	\$1,907,985
Child	\$10.00	22,986	229,860
Senior	\$10.00	11,184	111,840
Dollar Day	\$1.00	14,779	14,779
\$3 Before 3 Day	\$3.00	0	0
Adults- VCCU	\$11.00	721	7,931
Child/Senior- VCCU	\$6.00	320	1,920
Discounted Admissions			0
Season Passes (WOW)	\$48.00	2,307	110,736
Livestock Admissions	\$40.00	657	26,280
Livestock Admissions	\$30.00	213	6,390
Livestock Wristbands	\$25.00	45	1,125
Adult adm Consign & Public	\$13.00	11,058	143,754
Senior/Child Admissions	\$9.00	3,603	32,427
Charge-Back Adjustment	\$0.00	0	
Variance for Mis-Postings			(9,461)
TOTAL PAID ADMISSIONS		195,072	\$2,585,566
FREE ADMISSIONS:			
Seniors/Military/Children under 6/Kids day		53,892	
Courtesy Pass Admissions		950	
Credential Admissions		19,404	
Season Pass (based on 12 Days)		348	
Livestock Season Pass		820	
TOTAL FREE ADMISSIONS		75,414	
TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)		270,486	\$2,585,566
Cash over/under (Account 85000)			\$0

Courtesy Pass Admissions as Percent of Prior Year Gross Paid Admissions

(Not to exceed 4% per Food and Ag Code Section 3026)

Courtesy pass admissions - current year	950
Total number of paid admissions - prior year	174,745
Percent	0.5%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)			\$0	
Daily Parking Gates	27,780	\$20.00	555,600	
Livestock Parking	244	\$20.00	4,880	
Shuttle Passes	26	\$6.00	156	
Reserve Parking (3 days)	2	\$75.00	150	
Reserved Parking	12	\$175.00	2,100	
Golf Cart	1	\$150.00	150	
Stock Truck (dry)	7	\$175.00	1,225	
Stock Truck (electric)	1	\$235.00	235	
Stock Truck (discounted)	1	\$225.00	225	
Pleasant Valley Lions Club % Paid			(111,120)	
			0	
TOTAL Account 47100	28,074		\$453,601	

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
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STOP-01 (Rev. 01/23)
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2022 Statement of Operations

CAPITAL ASSETS ACQUISITIONS & DISPOSITIONS	Reference	Jan 1 to Dec 31, 2022	Jan 1 to Dec 31, 2022
PROPERTY, PLANT & EQUIPMENT, January 1:	Prior Year		\$18,440,210
ACQUISITIONS OF FIXED ASSETS:			
Land		0	
Construction in Progress		0	
Buildings & Improvements		0	
Leasehold Improvements		0	
Equipment		0	
TOTAL ACQUISITIONS OF FIXED ASSETS			0
DISPOSITIONS OF FIXED ASSETS:			
Land		0	
Construction in Progress		0	
Buildings & Improvements		0	
Leasehold Improvements		0	
Equipment		0	
TOTAL DISPOSITIONS OF FIXED ASSETS			0
PROPERTY, PLANT & EQUIPMENT, December 31:			18,440,210
INTANGIBLE ASSETS, January 1:	Prior Year		0
ACQUISITIONS OF INTANGIBLE ASSETS:			
Right to Use Leased Land		0	
Right to Use Leased Buildings		0	
Right to Use Leased Equipment		0	
Computer Software, Patents, Copyrights, Trademarks, etc.		0	
Non-Amortizable Intangible Assets		0	
TOTAL ACQUISITIONS OF INTANGIBLE ASSETS			0
DISPOSITIONS OF INTANGIBLE ASSETS:			
Right to Use Leased Land		0	
Right to Use Leased Buildings		0	
Right to Use Leased Equipment		0	
Computer Software, Patents, Copyrights, Trademarks, etc.		0	
Non-Amortizable Intangible Assets		0	
TOTAL DISPOSITIONS OF INTANGIBLE ASSETS			0
INTANGIBLE ASSETS, December 31:			0
DEPRECIATION:			
Accumulated Depreciation, January 1	Prior Year		14,178,116
Less: A/D on Dispositions of Fixed Assets above			0
Less/Add: Prior Year Audit Adjustment			0
Add: Annual Depreciation Expense	from page 2		409,116
ACCUMULATED DEPRECIATION, December 31			14,587,232
AMORTIZATION:			
Accumulated Amortization, January 1	Prior Year		0
Less: A/D on Dispositions of Intangible Assets above			0
Less/Add: Prior Year Audit Adjustment			0
Add: Annual Amortization Expense	from page 2		0
ACCUMULATED AMORTIZATION, December 31			0
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION, December 31			3,852,979
INTANGIBLE ASSETS, NET OF AMORTIZATION, December 31			0
TOTAL CAPITAL ASSETS, NET, December 31			3,852,979
DEBT (ASSOCIATED WITH CAPITAL ASSETS)			0
NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31:	To Sch 1		\$3,852,979

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Schedule 9A

2022 Statement of Operations

Employer's Share of Contributions towards Pension Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2021 - December 31, 2022)

Month	Contributions
Jul-21	8,693.54
Aug-21	9,254.55
Sep-21	9,425.48
Oct-21	9,808.75
Nov-21	9,844.68
Dec-21	11,919.11
Jan-22	11,121.41
Feb-22	11,724.38
Mar-22	11,135.79
Apr-22	11,795.80
May-22	13,191.49
Jun-22	12,930.35
Jul-22	18,359.81
Aug-22	21,564.13
Sep-22	19,406.44
Oct-22	19,358.90
Nov-22	18,362.44
Dec-22	16,355.04
TOTAL	244,252.09

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Schedule 9B

2022 Statement of Operations

Employer's Share of Contributions towards Other Postemployment Benefits (OPEB) Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2021 - December 31, 2022)

Month	Contributions
Jul-21	974.78
Aug-21	940.51
Sep-21	906.22
Oct-21	906.22
Nov-21	906.22
Dec-21	1,197.70
Jan-22	1,051.96
Feb-22	1,051.96
Mar-22	1,051.96
Apr-22	1,051.96
May-22	1,051.96
Jun-22	1,051.96
Jul-22	1,286.89
Aug-22	1,342.39
Sep-22	1,354.86
Oct-22	1,344.34
Nov-22	1,248.56
Dec-22	1,152.78
TOTAL	19,873.23

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
JLA

2022 Statement of Operations

STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION

DETAIL	Account Number	Jan 1 to Dec 31, 2022
RESOURCES, January 1:	25100	480,740
AUCTION REVENUES:		
Auction Buyer Receipts	47610	1,404,034
Sponsorships	47620	31,486
Animal Processing Fees	47630	-3,500
Miscellaneous Revenue	47640	100
Prior Year Revenue Adjustment	47650	
Other (List)	47660	
TOTAL REVENUES	47600	1,432,120
AUCTION EXPENDITURES:		
Temporary Wages	57620	0
Professional Services	57630	3,161
Lunch Expense	57640	13,128
Payment to Sellers	57650	1,311,977
Supplies & Expense	57660	47,103
Hauling & Processing	57670	34,765
Prior Year Expenditure Adjustment	57680	0
Other (List)	57690	587
TOTAL EXPENDITURES	57600	1,410,721
NET JLA INCOME		21,399
RESOURCES, December 31:	25100	502,138
INFORMATION ONLY:		
Payment from Buyers / Payment to Sellers		
(Excluding the percentage retained to offset the expenses)	25200	
Percentage Retained by Fair/Committee		%

Fair Name: Ventura County Fair
City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
FLSA

2022 Statement of Operations

FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION

Do NOT include State Funding.

This schedule is only required by DAAs.

Method of determining applicability of recreational exemption:

2022 Monthly Cash Receipts

Month	Cash Receipts
January	196,322
February	87,268
March	208,648
April	269,728
May	377,059
June	524,546
July	688,753
August	8,815,433
September	1,057,281
October	343,155
November	210,627
December	289,994
TOTAL	13,068,816

Lowest six months	Highest six months
87,268	8,815,433
196,322	1,057,281
208,648	688,753
210,627	524,546
269,728	377,059
289,994	343,155
TOTALS	11,806,227

Lowest six months/highest six months: 10.7%

If the lowest six months divided by the highest six months
is greater than 33.3%, your exemption is lost for 2022.

Overtime should be paid to temporary employees accordingly.

OPERATING BUDGET

31st DISTRICT AGRICULTURAL ASSOCIATION

Ventura COUNTY

Conducting The

Ventura County Fair

at

Ventura

, California

For the period of January 1, 2023 to December 31, 2023

	Acct. No.	Budgeted 2022	Y-T-D 2022	Proposed 2023
TOTAL NET RESOURCES, JANUARY 1:				
Unrestricted net resources		\$570,576	\$570,576	\$1,888,471
Unrestricted Net Position - Pension*		(\$3,295,993)	(\$3,295,993)	(3,055,390)
Restricted resources		0	\$0	0
Investment in Capital Assets, Net of Related Debt		3,891,406	\$3,891,406	3,852,979
Subtotal (Total Net Resources)		1,165,989	1,165,989	2,686,060
RESOURCES ACQUIRED:				
Operating Revenues (From Page 2)		8,074,729	9,225,575	9,310,350
State (Local/Base) Allocations (to Page 2):	31200		61,000	
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300			
Capital Project Reimbursement Funds (from Sched 8A)	31900		0	0
One-time Revenue Sources (fire camp, sale of property, capital project auc	34000	0	0	0
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000			
Other (e.g., Perf Rating used for oper.) (to Page 2)				
TOTAL RESOURCES ACQUIRED		8,074,729	9,286,575	9,310,350
TOTAL RESOURCES AVAILABLE		9,240,718	10,452,564	11,996,410
RESOURCES APPLIED:				
Operating Expenditures (From Page 2)		7,972,203	7,411,072	7,407,788
Other Operating Expenditures (e.g. Audit Adjustments)				
Subtotal - Operating Expenditures (Excluding Depreciation)		7,972,203	7,411,072	7,407,788
Depreciation Expense (From Page 15E)	90000	409,116	409,116	400,392
Pension Expense (From Page 15E)	96000	120,000	(55,297)	50,000
TOTAL RESOURCES APPLIED		8,501,319	7,764,890	7,858,180
TOTAL NET RESOURCES, DECEMBER 31:	29100	\$739,399	\$2,687,674	\$4,138,230
Unrestricted Net Resources Available for Operations		482,536	1,888,471	3,791,033
Unrestricted Net Position - Pension	29400	(3,415,993)	(3,055,390)	(3,105,390)
Restricted Net Resources				
Investment in Capital Assets (From Schedule 7)		3,672,855	3,852,979	3,452,587
Subtotal (Total Net Res Check Figure - should equal #29100)		\$739,398	\$2,686,060	\$4,138,230
Reserve Percentage		6.1%	25.5%	51.2%
ALL FAIRS:				
President, Board of Directors	Date		Date	
Chief Executive Officer	Date		Date	
DEPARTMENT OF FOOD & AGRICULTURE				
	Director		Date	

Summary of Operations

Ventura County Fair

	Dep No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
OPERATING REVENUES:					
Administration (Pg. 3)	10	\$122,000	\$150,051	\$28,051	\$147,200
Accounting/Finance (Pg. 3)	20	7,525	6,627	(898)	7,000
Horse Racing (Pg. 3)	31	645,775	215,694	(430,081)	85,300
Event Services-Security (Pg. 4)	32	714,333	554,928	(159,405)	538,000
Facility Sales/Rental (Pg. 4)	33	575,075	868,860	293,785	997,000
Maintenance (Pg. 4)	34	153,000	115,179	(37,821)	114,000
Sponsorships (Pg. 4)	40	510,000	385,585	(124,415)	510,000
Admissions (Pg. 5)	60	2,013,000	2,584,858	571,858	2,506,000
Entertainment (Pg. 5)	61	19,890	20,322	432	95,000
Concessions (Pg.5)	62	3,250,981	4,264,140	1,013,159	4,254,800
Exhibits (Pg. 6)	63	63,150	59,331	(3,820)	56,050
TOTAL OPERATING REVENUES (to Page 1)		8,074,729	9,225,575	1,150,846	9,310,350
OPERATING EXPENDITURES:					
Administration (Pg. 7)	10	947,387	952,439	5,052	1,047,413
Accounting/Finance (Pg. 8)	20	117,731	128,392	10,661	98,242
Horse Racing (Pg. 8)	31	734,967	81,450	(653,517)	10,500
Event Services-Security- Parking (Pg.9)	32	937,018	1,078,087	141,069	1,286,145
Facility Sales/Rental (Pg. 9)	33	157,239	143,333	(13,907)	219,581
Maintenance (Pg. 10)	34	1,862,602	1,876,754	14,152	1,764,531
Sponsorships (Pg. 11)	40	219,970	180,135	(39,836)	219,500
Publicity/Marketing (Pg. 11)	50	345,321	230,060	(115,261)	243,750
Admissions (Pg. 12)	60	191,823	204,724	12,901	156,148
Entertainment (Pg. 12)	61	1,506,634	1,329,696	(176,938)	1,502,975
Concessions (Pg. 12)	62	311,503	269,426	(42,077)	321,500
Exhibits (Pg. 13-14)	63	570,955	333,662	(237,293)	386,945
Non-Capitalized Equipment (Pg. 15)		22,653	8,196	(14,457)	17,458
Non-Capitalized Maintenance Projects (Pg. 14)		46,600	51,311	4,711	128,000
Prior Year Expense Adjustments (Pg. 15)		800	19,362	18,562	4,300
Cash (over/under) (Pg. 15)		(1,000)	524,045	525,045	800
TOTAL OPERATING EXPENDITURES (to Page 1)		7,972,203	7,411,072	(561,131)	7,407,788
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION					
Depreciation Expense	90000	409,116	409,116		400,392
Pension Expense	96000	120,000	(55,297)	(175,297)	50,000
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		(426,590)	1,460,685	1,887,275	1,452,170
LOCAL (BASE) ALLOCATION - (From Page 1)	31200		61,000	61,000	
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)					
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		\$102,526	\$1,875,504	\$1,772,978	\$1,902,562
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		(\$426,590)	\$1,521,685	\$1,948,275	\$1,452,170

Detail of Revenues

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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ADMINISTRATION REVENUE:

Admissions-Livestock Jackpot	40000-00-10-700	0	0	0	0
Donations-Fair	44520-00-10-200	5,000	3,151	(1,849)	3,200
Spring Fair Revenue	46000-00-10-700	0	0	0	0
Sponsorships-Livestock Jackpot	48000-00-10-700	0	0	0	0
Prior Year Revenue-Fair	49000-00-10-100	0	0	0	0
Prior Year Revenue	49000-00-10-400	0	0	0	0
Misc Revenue-Junior Fair Board	49500-00-10-100	0	0	0	0
Misc Revenue-Fair	49501-00-10-100	14,500	16,940	2,440	16,000
Misc Revenue-Non Fair	49501-00-10-400	102,500	129,960	27,460	128,000
TOTAL ADMINISTRATION REVENUE		122,000	150,051	28,051	147,200

ACCOUNTING/FINANCE REVENUE:

Interest-Operations	43500-00-20-400	7,475	6,613	(862)	7,000
Discounts Earned	43501-00-20-400	50	14	(36)	0
TOTAL ACCOUNTING/FINANCE REVENUE:		7,525	6,627	(898)	7,000

HORSE RACING REVENUE:

Admissions-Day	40031-00-31-300	62,000	126,000	64,000	0
Admissions-Night	40031-01-31-300	0	0	0	0
Track %-Day	41002-00-31-300	485,000	85,290	(399,710)	85,000
Track %-Night	41003-00-31-300	0	0	0	0
Vendor Fees	41501-00-31-300	7,500	0	(7,500)	0
Tip Sheets-South	41502-00-31-300	500	0	(500)	0
Lottery Percentage	41504-00-31-300	8,500	0	(8,500)	0
Souvenir Booth	42000-00-31-300	275	0	(275)	0
Interest-LAIF	43500-00-31-400	4,000	239	(3,761)	300
Parking	45000-00-31-300	27,000	0	(27,000)	0
Programs-Day	45501-00-31-300	30,000	0	(30,000)	0
Programs-Night	45503-00-31-300	11,000	0	(11,000)	0
Prior Year Revenue	49000-00-31-300	0	4,165	4,165	0
Misc Revenue	49500-00-31-300	10,000	0	(10,000)	0
TOTAL HORSE RACING REVENUE		645,775	215,694	(430,081)	85,300

Detail of Revenues

	Acct. No.	Budgeted 2022	Year To Date 2022	Variance 2022	Proposed 2023
EVENT SERVICES REVENUE:					
Box Office	41500-00-32-200	2,400	0	(2400)	0
Parking-Events	45100-00-32-200	315,900	277,365	(38,535)	280,000
Parking-Beach Front	45200-00-32-200	225,000	270,632	45,632	250,000
Camping Fees-Fair	46500-00-32-100	0	0	0	0
Reimburse In-House Security	48504-00-32-200	154,974	0	(154,974)	0
Reimburse Outside Security	48505-00-32-200	16,059	6,931	(9,129)	8,000
Prior Year Revenue	49000-00-32-200	0	0	0	0
TOTAL EVENT SERVICES REVENUE		714,333	554,928	-159,405	538,000
FACILITY SALES/RENTAL REVENUE:					
Fanfare Catering	42000-00-33-200	12,000	0	(12,000)	0
Utility Fees-Non Fair	42500-00-33-200	32,000	18,288	(13,712)	20,000
Buildings Rental	46000-00-33-200	224,000	189,624	(34,376)	250,000
Buildings Rental-Derby Club	46001-00-33-200	3,800	0	(3,800)	192,000
Stock Equipment Rental	46002-00-33-200	83,000	92,751	9,751	85,000
Other Equipment Rental	46002-01-33-200	60,275	2,000	(58,275)	0
Stalls Rental	46003-00-33-200	0	0	0	0
Grounds Rental	46004-00-33-200	160,000	566,197	406,197	450,000
Prior Year Revenue	49000-00-33-200	0	0	0	0
TOTAL FACILITY SALES/RENTAL REVENUE		575,075	868,860	293,785	997,000
MAINTENANCE REVENUE:					
Set Up/Clean Up Fees	42500-00-34-200	75,000	75,234	234	75,000
Prior Year Revenue	49000-00-34-400	0	0	0	0
Misc Revenue	49500-00-34-400	40,000	640	(39,360)	1,000
Stand-by Labor	49503-00-34-400	38,000	39,305	1,305	38,000
TOTAL MAINTENANCE REVENUE		153,000	115,179	-37,821	114,000
SPONSORSHIP REVENUE:					
Sponsorships-Fair	44520-00-40-100	510,000	385,585	(124,415)	510,000
Sponsorships-Other	44520-00-40-400	0	0	0	0
TOTAL SPONSORSHIP REVENUE		510,000	385,585	(124,415)	510,000

Detail of Revenues

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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ADMISSIONS REVENUE:

Gates	40010-00-60-100	1,700,000	2,274,074	574,074	2,200,000
Passes-Presale	40011-00-60-100	284,000	284,676	676	280,000
Passes-Livestock	40012-00-60-100	29,000	26,108	(2,892)	26,000
TOTAL ADMISSIONS REVENUE		2,013,000	2,584,858	571,858	2,506,000

ENTERTAINMENT REVENUE:

Box Seat Sales	40000-00-61-100	19,890	20,322	432	45,000
Motor Sports	40001-00-61-100	0	0	0	0
Rodeo	40021-00-61-100	0	0	0	50,000
TOTAL ENTERTAINMENT REVENUE		19,890	20,322	432	95,000

CONCESSIONS/CARNIVAL REVENUE:

Carnival-Presale Tix (Rides/Games)	40500-00-62-100	475,000	387,265	(87,735)	380,000
Carnival On-Site Tix (Rides/Games)	40510-00-62-100	592,731	1,273,089	680,358	1,200,000
Carnival-Misc Revenue	40511-00-62-100	85,000	81,571	(3,429)	80,000
Souvenir Booth	41500-00-62-100	15,000	17,723	2,723	18,000
Concessions-Fair Food	42000-00-62-100	1,064,000	1,368,532	304,532	1,400,000
Concessions-New Vendor Fees	42000-01-62-100	1,700	2,900	1,200	2,300
Concessions-Facility Rentals-Other Food	42001-00-62-200	60,000	70,042	10,042	0
Concessions-Horse Racing-Turf Club	42001-00-62-300	1,500	0	(1,500)	0
Concessions-Facility Rentals-Food/Beverage	42002-00-62-200	110,000	236,370	126,370	300,000
Concessions-Horse Racing-Food	42002-00-62-300	4,600	0	(4,600)	0
Concessions-Horse Racing-Beverage	42003-00-62-300	22,000	0	(22,000)	0
Concessions-Fair Convenience Fees	42004-00-62-100	7,750	8,097	347	7,750
Concessions-Fair -Commercial	42010-00-62-100	302,000	280,909	(21,091)	307,000
Parking-Gates-Fair	45001-00-62-100	395,000	444,480	49,480	440,000
Parking-Concessions-Fair	45002-00-62-100	3,400	2,406	(994)	8,800
Parking-Stock Trucks-Fair	45003-00-62-100	2,000	1,685	(315)	2,500
Parking-Golf Carts-Fair	45004-00-62-100	500	150	(350)	450
Camping Fees- Fair	46500-00-62-100	70,200	60,765	(9,435)	74,000
Utility Fees-Fair	48504-00-62-100	38,600	28,155	(10,445)	34,000
TOTAL CONCESSIONS/CARNIVAL REVENUE		3,250,981	4,264,140	1,013,159	4,254,800

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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EXHIBITS REVENUE:

Entry Fees-Agriculture	42500-03-63-100	500	110	(390)	500
Entry Fees-Large Livestock	42500-08-63-100	27,200	29,251	2,051	29,000
Entry Fees-Photography	42500-09-63-100	800	680	(120)	800
Entry Fees-Small Livestock	42500-11-63-100	1,600	563	(1,038)	1,500
Entry Fees-Pro Arts	42500-18-63-100	4,750	4,220	(530)	4,750
Entry Fees-Open Horse Show	42511-00-63-100	6,600	3,089	(3,511)	4,000
Entry Fees-4H Horse Show	42521-00-63-100	3,000	4,065	1,065	4,000
Donated Awards	44500-00-63-100	3,000	6,750	3,750	5,000
Parking-Junior Livestock	45005-00-63-100	6,000	4,880	(1,120)	1,000
Camping Fees-Open Horse Show	46511-00-63-100	800	400	(400)	500
Camping Fees-4H Horse Show	46512-00-63-100	600	0	(600)	0
Sponsored Award-Open Horse Show	48011-00-63-100	500	1,418	918	800
Stalls/Grounds Fees-Open Horse Show	48111-00-63-100	7,000	3,800	-3,200	4,000
Stalls/Grounds Fees-4H Horse Show	48121-00-63-100	800	105	(695)	200
Prior Year Revenue	49000-00-63-100	0	0	0	0
Misc Revenue	49500-00-63-100	0	0	0	0
TOTAL EXHIBITS REVENUE		63,150	59,331	-3,820	56,050

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
ADMINISTRATION EXPENSE:					
Permanent Wages	50000-00-10-400	194,825	124,476	(70,349)	196,410
Temp Wages-Fair	50100-00-10-100	20,496	38,269	17,773	41,000
Temp Wages-Non Fair	50100-00-10-400	9,416	53,487	44,071	16,740
Temp Wages-Livestock Jackpot	50100-00-10-700	0	0	0	0
PTO Wages-Sick Leave	50200-00-10-400	450	1,168	718	450
Compensated Absence Expense	50301-00-10-400	14,000	82,091	68,091	20,000
Permanent O/T-Fair	50400-00-10-100	0	2,494	2,494	2,125
Permanent O/T-Non Fair	50400-00-10-400	0	205	205	1,140
Employee Benefits-Fair	51000-00-10-100	185	703	518	950
Employee Benefits-Non Fair	51000-00-10-400	26,950	33,550	6,600	42,000
Payroll Taxes-Fair	51100-00-10-100	944	1,057	113	1,500
Payroll Taxes-Non Fair	51100-00-10-400	18,172	10,800	(7,372)	17,000
Worker's Compensation Insurance	51200-30-10-400	18,838	17,580	(1,258)	19,500
Audit Expense	51300-00-10-400	17,000	0	(17,000)	17,000
Directors' Expense-Fair	56000-00-10-100	20,500	13,413	(7,087)	15,000
Directors' Expense-Travel	56000-00-10-400	4,500	0	(4,500)	4,500
Directors' Expense-Board Meetings	56001-00-10-400	100	18	(82)	1,500
Dues/Fees/Subscriptions	57000-00-10-400	7,000	6,479	(521)	6,000
Insurance-Fair	60000-00-10-100	5,000	0	(5,000)	0
Insurance-Non Fair	60000-00-10-400	197,071	153,546	(43,525)	168,898
Insurance-Unemployment	60001-00-10-400	38,359	1,041	(37,318)	40,000
Equipment Maintenance	64001-00-10-400	8,100	5,869	(2,231)	5,700
Equipment Maintenance-Computer	64001-01-10-400	0	2,303	2,303	5,000
Junior Fair Board	65000-00-10-100	0	0	0	0
Legal Expense	65000-00-10-400	25,000	0	(25,000)	25,000
Personnel Expense	65001-00-10-400	0	13,947	13,947	500
Postage	67000-00-10-400	5,000	1,546	(3,454)	2,000
Professional Services-Fair-Buses	69000-00-10-100	251,581	246,309	(5,272)	254,000
Professional Services-Non Fair	69000-00-10-400	0	713	713	500
Professional Services-Livestock Jackpot	69000-00-10-700	0	0	0	0
Pub-P/R Admin	71002-00-10-400	0	0		0
Equipment Rent-Fair-Metal Detectors	72001-00-10-100	9,350	25,100	15,750	30,000
Equipment Rent-Non Fair	72001-00-10-400	1,120	2,533	1,413	3,000
Supplies & Expense-Fair	74000-00-10-100	9,600	56,996	47,396	55,000
Supplies & Expense-Non Fair	74000-00-10-400	25,000	30,136	5,136	30,000
Supplies & Expense-Spring Fair	74000-00-10-700	0	0	0	0
Supplies & Expense-Sponsorships	74000-01-10-400	0	0	0	0
Supplies & Expense-Computer Support	74001-00-10-400	7,000	13,731	6,731	7,000
Telephone Expense	75000-00-10-400	9,200	8,626	(574)	8,000
Training Expense	76000-00-10-400	500	2,350	1,850	5,000
Travel Expenses-Manager	77000-00-10-400	1,000	1,450	450	3,000
Travel Expense-Other Admin	77002-00-10-400	1,130	453	(677)	2,000
TOTAL ADMINISTRATION EXPENSES		947,387	952,439	5,052	1,047,413

Details of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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ACCOUNTING/FINANCE EXPENSE:

Permanent Wages	50000-00-20-400	48,298	54,564	6266	57,834
Temporary Wages-Non Fair	50100-00-20-400	5,984	7,489	1505	11,050
PTO-Wages	50200-00-20-400	0	268	268	0
Permanent O/T-Fair	50400-00-20-100	1,641	2,059	418	2,008
Permanent O/T-Non Fair	50400-00-20-400	0	0	0	0
Employee Benefits	51000-00-20-400	8,622	10,615	1993	15,250
Payroll Taxes	51100-00-20-400	4,278	4,283	5	5,500
Worker's Compensation Insurance	51200-30-20-400	4,205	1,301	(2904)	3,000
Bad Debt Expense	53000-00-20-400	0	0	0	0
Interest Expense-Loans	61000-00-20-400	41,703	46,420	4717	0
Interest Expense-Payables	61000-01-20-400	1,000	630	(370)	500
Professional Services	69000-00-20-400	300	35	(265)	300
Equipment Rent	72001-00-20-400	0	0	0	0
Supplies & Expense	74000-00-20-400	1,700	728	(972)	1,000
Telephone Expense	75000-00-20-400	0	0	0	0
Travel Expense	77000-00-20-400	0	0	0	1,800
TOTAL ACCOUNTING/FINANCE EXPENSE		117,731	128,392	10,661	98,242

HORSE RACING EXPENSE:

Permanent Wages	50000-00-31-300	364,232	32,419	(331,814)	0
Temporary Wages-Clerks	50100-00-31-300	2,002	8,081	6,079	0
Temporary Wages-Janitorial	50100-01-31-300	0	390	390	0
Temporary Wages-Security	50100-02-31-300	0	0	0	0
Temporary Wages-Parking	50100-03-31-300	72,869	0	(72,869)	0
Temporary Wages-Box Office	50100-04-31-300	1,944	0	(1,944)	0
PTO-Wages	50200-00-31-300	1,000	375	(625)	0
Permanent O/T	50400-00-31-300	2,000	67	(1,933)	0
Employee Benefits	51000-00-31-300	108,168	21,728	(86,440)	0
Payroll Taxes	51100-00-31-300	28,615	2,673	(25,942)	0
Worker's Compensation Insurance	51200-00-31-300	24,692	4,705	(19,987)	0
Advertising	52000-00-31-300	1,000	0	(1,000)	0
CARF Dues	57000-00-31-300	18,000	0	(18,000)	0
Equipment Maintenance	64001-00-31-300	7,000	1,005	(5,995)	1,500
Professional Services	69000-00-31-300	25,445	0	(25,445)	0
Promotional Expense	71000-00-31-300	1,000	0	(1,000)	0
Equipment Rent	72001-00-31-300	0	0	0	0
Supplies & Expense	74000-00-31-300	15,000	0	(15,000)	0
Supplies & Expense-Racing Programs	74001-00-31-300	38,000	0	(38,000)	0
Supplies & Expense-Parking	74003-00-31-300	0	0	0	0
Supplies & Expense-Beach Lot	74004-00-31-300	0	1,908	1,908	0
Telephone Expense	75000-00-31-300	0	0	0	0
Travel Expense	77000-00-31-300	0	0	0	0
Refuse/Waste Expense	78000-00-31-300	24,000	8,100	(15,900)	9,000
TOTAL HORSE RACING EXPENSE		734,967	81,450	-653,517	10,500

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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EVENT SERVICES (SECURITY) EXPENSE:

Permanent Wages	50000-00-32-200	0	0	0	34,422
Temporary Wages-Fair	501000-00-32-100	275,000	8,673	(266,327)	6,460
Temporary Wages-Parking Non Fair	50100-01-32-200	295,000	84,166	(210,834)	83,200
PTO-Wages	50200-00-32-200	4,723	459	(4,264)	500
Perm O/T-Non-Fair	50400-00-32-200	0	0	0	1,263
Employee Benefits-Fair	51000-00-32-100	1,087	21	(1,066)	50
Employee Benefits-Non Fair	51000-00-32-200	3,869	343	(3,526)	23,000
Payroll Taxes-Fair	51100-00-32-100	7,200	141	(7,059)	150
Payroll Taxes-Non Fair	51100-00-32-200	12,491	4,162	(8,329)	7,600
Worker's Compensation Insurance	51200-30-32-200	28,687	8,116	(20,571)	15,000
Equipment Maintenance	64001-00-32-200	11,797	70	(11,727)	0
Professional Services-Medical-Fair	69000-00-32-100	11,552	16,675	5,123	17,000
Professional Services-Outside Security-Fair	69001-00-32-100	250,000	889,778	639,778	895,000
Professional Services-Outside Security-Non Fair	69001-00-32-200	13,244	28,164	14,920	162,000
Public Relations	71002-00-32-200	0	0	0	0
Rent-Shuttle Parking	72000-00-32-100	1,816	12,825	11,009	13,000
Rent-Land/Buildings	72000-01-32-200	5,910	0	(5,910)	0
Equipment Rent-Fair	72001-00-32-100	5,377	10,874	5,497	14,000
Equipment Rent-Non Fair	72001-00-32-200	1,048	1,641	593	1,000
Supplies & Expense-Fair	74000-00-32-100	4,475	8,055	3,580	8,000
Supplies & Expense-Non Fair	74000-00-32-200	2,370	583	(1,787)	500
Supplies & Expense- Event Svcs Parking	74001-00-32-200	0	1,437	1,437	2,000
Supplies & Expense- Event Svcs Beach Lot	74003-00-32-200	0	1,905	1,905	2,000
Telephone Expense	75000-00-32-200	1,372	0	(1,372)	0
Travel Expense	77000-00-32-200	0	0	0	0
TOTAL EVENT SERVICES (SECURITY) EXPENSE		937,018	1,078,087	141,069	1,286,145

FACILITY SALES/RENTAL EXPENSE:

Permanent Wages	50000-00-33-200	58,960	66,408	7,448	68,310
Temporary Wages	50100-00-33-200	0	608	608	22,464
PTO Wages- Facility Sales	50200-00-22-200	0	0	0	0
Permanent O/T-Fair	50400-00-33-100	2,145	3,304	1,159	2,391
Permanent O/T-Non Fair	50400-00-33-200	0	878	878	3,500
Employee Benefits	51000-00-33-200	19,800	20,060	260	25,000
Payroll Taxes	51100-00-33-200	4,053	5,118	1,065	7,500
Worker's Compensation Insurance	51200-30-33-200	3,166	8,841	5,675	10,000
Professional Services-Non Fair	69000-00-33-200	1,500	24,788	23,288	30,000
Public Relations	71002-00-33-200	900	0	(900)	0
Equipment Rent	72001-00-33-200	45,225	0	(45,225)	32,396
Supplies & Expense	74000-00-33-200	800	405	(395)	800
Telephone Expense	75000-00-33-200	690	652	(38)	720
Travel Expense	77000-00-33-200	1,000	0	(1,000)	1,500
Refuse/Waste Expense	78000-00-33-200	19,000	12,272	(6,728)	15,000
TOTAL FACILITY SALES/RENTAL EXPENSE		157,239	143,333	-13,907	219,581

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
MAINTENANCE EXPENSE:					
Permanent Wages	50000-00-34-400	329,103	159,330	(169,773)	114,096
Temporary Wages-Fair	50100-00-34-100	240,900	135,345	(105,555)	145,000
Temporary Wages-Standby	50100-00-34-400	120,000	126,806	6,806	135,000
Temporary Wages-Bldgs/Grounds	50100-01-34-000	153,300	107,232	(46,068)	115,000
Temporary Wages-Day Projects	50100-03-34-400	7,800	0	(7,800)	0
PTO Wages (Sick Leave)	50200-00-34-400	2,600	1,257	(1,343)	1,500
Permanent O/T-Fair	50400-00-34-100	12,115	8,865	(3,250)	4,185
Permanent O/T-Non Fair	50400-00-34-400	2,000	8,194	6,194	2,000
Employee Benefits-Fair	51000-00-34-100	360	1,281	921	2,250
Employee Benefits-Non Fair	51000-00-34-400	95,370	51,385	(43,985)	40,000
Payroll Taxes-Fair	51100-00-34-100	692	4,460	3,768	5,500
Payroll Taxes-Non Fair	51000-00-34-400	51,350	24,352	(26,998)	20,000
Worker's Compensation Insurance	51200-00-34-400	61,162	34,758	(26,404)	38,000
Insurance-Vehicles	60000-00-34-400	20,000	0	(20,000)	10,000
Utilities-Fair	63000-00-34-100	100,000	0	(100,000)	0
Utilities-Electrical	63000-00-34-400	210,000	385,867	175,867	390,000
Utilities-Gas/Propane	63001-00-34-400	15,000	20,446	5,446	25,000
Utilities-Water	63002-00-34-400	65,000	96,877	31,877	100,000
Equipment Maintenance	64001-00-34-400	35,000	17,548	(17,452)	18,000
Professional Services-Fair	69000-00-34-100	29,500	238,345	208,845	250,000
Professional Services-Non Fair	69000-00-34-400	30,000	28,693	(1,307)	60,000
Equipment Rent-Fair	72001-00-34-100	79,350	97,011	17,661	90,000
Equipment Rent-Non Fair	72001-00-34-400	12,200	569	(11,631)	8,000
Sup & Exp-Bldgs/Grounds-Fair	74000-00-34-100	65,000	74,641	9,641	80,000
Sup & Exp-Bldgs/Grounds-Non Fair	74000-00-34-400	55,000	201,088	146,088	55,000
Sup & Exp-Office Expense-Fair	74002-00-34-100	6,800	0	(6,800)	2,000
Sup & Exp-Office Expense-Non Fair	74002-00-34-400	9,200	412	(8,788)	2,000
Supplies & Expense-Modular	74005-00-34-400	1,000	13,118	12,118	1,000
Telephone Expense	75000-00-34-400	1,800	0	(1,800)	0
Travel Expense	77000-00-34-400	1,000	155	(845)	1,000
Refuse/Waste Expense-Fair	78000-00-34-100	40,000	34,545	(5,455)	45,000
Refuse/Waste Expense-Non Fair	78000-00-34-400	10,000	4,172	(5,828)	5,000
TOTAL MAINTENANCE EXPENSE		1,862,602	1,876,754	14,152	1,764,531

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
SPONSORSHIP DEVELOPMENT EXPENSE:					
Temporary Wages	50100-00-40-100	0	0	0	0
Employee Benefits	51000-00-40-100	0	0	0	0
Payroll Taxes	51100-00-40-100	0	0	0	0
Professional Services	69000-00-40-100	153,500	132,458	(21,042)	153,500
Equipment Rent	72001-00-40-100	48,970	35,610	(13,360)	49,000
Supplies & Expense-Office	74000-00-40-100	7,000	6,222	(778)	7,000
Supplies & Expense-Banners	74000-02-40-100	10,500	5,845	(4,656)	10,000
TOTAL SPONSORSHIP EXPENSE		219,970	180,135	(39,836)	219,500
PUBLICITY/MARKETING EXPENSE:					
Permanent Wages	50000-00-50-400	83,529	0	(83,529)	0
Temporary Wages-Fair	50100-00-50-100	5,500	2,048	(3,453)	0
Temporary Wages-Non Fair	50100-00-50-400	0	2,295	2,295	0
PTO Wages- Sick Leave	50200-00-50-400	0	0		0
Permanent O/T-Fair	50400-00-50-100	3,064	0	(3,064)	0
Employee Benefits-Fair	51000-00-50-100	27	0	(27)	0
Employee Benefits-Non Fair	51000-00-50-400	15,368	20	(15,348)	0
Payroll Taxes-Fair	51100-00-50-100	341	30	(311)	0
Payroll Taxes-Non Fair	51100-00-50-400	6,223	33	(6,190)	0
Worker's Compensation Insurance	51200-00-50-400	5,419	0	(5,419)	0
Advertising-General Fair	52000-00-50-100	105,000	112,801	7,801	110,000
Advertising-General Non Fair	52000-00-50-400	10,000	0	(10,000)	10,000
Professional Services-Fair	69000-00-50-100	28,000	14,477	(13,524)	27,000
Professional Services-Non Fair	69000-00-50-400	1,000	29,632	28,632	27,000
Program Printing	70000-00-50-100	14,000	1,420	(12,580)	2,000
Promotional-Fair	71000-00-50-100	50,000	55,320	5,320	55,000
Promotional-Non Fair	71000-00-50-400	10,000	2,381	(7,619)	2,500
Publicity-Prefair	71003-00-50-100	500	0	(500)	1,000
Equipment Rent-Fair	72001-00-50-100	550	0	(550)	550
Supplies & Expense-Office-Fair	74000-00-50-100	1,000	438	(562)	500
Supplies & Expense-Office-Non Fair	74000-00-50-400	1,000	1,432	432	200
Supplies & Expense-Fair Poster	74001-00-50-100	4,800	7,732	2,932	8,000
Travel Expense	77000-00-50-400	0	0	0	0
		345,321	230,060	-115,261	243,750

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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ADMISSIONS EXPENSE:

Temporary Wages-Gates	50100-00-60-100	101,043	69,332	-31,711	75,000
Employee Benefits	51000-00-60-100	600	530	(70)	650
Payroll Taxes	51100-00-60-100	1,715	1,016	(699)	1,300
Worker's Compensation Insurance	51200-30-60-100	8,665	0	(8,665)	4,000
Professional Services	69000-00-60-100	40,500	101,757	61,257	40,198
Fair Parade	71000-00-60-100	0	0	0	0
Supplies & Expense-Credentials	74000-00-60-100	11,300	7,139	(4,161)	10,000
Supplies & Expense-Admissions	74001-00-60-100	28,000	24,949	-3,051	25,000
Supplies & Ezpense- Metrolink	74003-00-60-100	0	0	0	0
TOTAL ADMISSIONS EXPENSE		191,823	204,724	12,901	156,148

ENTERTAINMENT EXPENSE:

Temporary Wages-Grounds	50100-00-61-100	0	0	0	0
Temporary Wages-Grandstands	50100-01-61-100	23,507	690	(22,817)	850
Employee Benefits	51000-00-61-100	80	5	(75)	10
Payroll Taxes- Entertainment	51100-00-61-100	476	10	(466)	15
Payroll Taxes-Fair	51100-01-61-100	0	0	0	0
Worker's Compensation Insurance	51200-00-61-100	1,571	0	(1,571)	100
Rodeo-Fair	58000-00-61-100	100,000	138,388	38,388	149,000
Grounds Entertainment	58001-00-61-100	195,000	137,070	(57,930)	160,000
Motor Sports-Grandstands	58002-00-61-100	0	0	0	0
General Concerts-Grandstands	58003-00-61-100	880,000	745,992	(134,009)	880,000
Supplies & Expense-Grandstands	74006-00-61-100	238,000	246,573	8,573	250,000
Supplies & Expense-Grounds	74007-00-61-100	68,000	60,968	(7,032)	63,000
TOTAL ENTERTAINMENT EXPENSE		1,506,634	1,329,696	(176,938)	1,502,975

CONCESSIONS/CARNIVAL EXPENSE:

Temporary Wages-Carnival	50100-00-62-100	59,409	51,455	(7,954)	54,000
Payroll Taxes-Carnival	51100-00-62-100	1,194	1,236	42	1,500
Tents/Booths	57807-00-62-100	48,500	107,729	59,229	110,000
Souvenir Booth	57809-00-62-100	7,100	9	(7,091)	0
Professional Services-Carnival	69000-00-62-100	48,700	15,500	(33,200)	50,000
Carnival Tickets	69002-00-62-100	3,500	1,941	(1,559)	2,500
Supplies & Expense-Carnival	69005-00-62-100	138,000	85,767	(52,233)	95,000
Supplies & Expense-Concessions	74000-00-62-100	5,100	5,790	690	8,500
TOTAL CONCESSIONS/CARNIVAL EXPENSE		311,503	269,426	(42,077)	321,500

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
EXHIBITS EXPENSE:					
Permanent Wages	50000-00-63-100	78,532	0	(78,532)	0
Temporary Wages-Exhibits	50100-00-63-100	7,150	23,155	16,005	30,000
Temporary Wages-Open Horse Show	50100-01-63-100	8,500	0	(8,500)	0
Temporary Wages-4H Horse Show	50100-02-63-100	2,750	0	(2,750)	0
Temporary Wages-Agriculture	50100-03-63-100	15,400	930	(14,470)	1,000
Temporary Wages-Fishes & Friends	50100-04-63-100	0	0	0	0
Temporary Wages-Floriculture	50100-05-63-100	27,793	17,940	(9,853)	19,000
Temporary Wages-Gem & Minerals	50100-06-63-100	6,650	0	(6,650)	0
Temporary Wages-Home Arts	50100-07-63-100	10,750	0	(10,750)	0
Temporary Wages-Large Livestock	50100-08-63-100	31,150	0	(31,150)	0
Temporary Wages-Photography	50100-09-63-100	5,500	0	(5,500)	0
Temporary Wages-Small Livestock	50100-11-63-100	9,700	23	(9,678)	1,000
Temporary Wages-Youth	50100-12-63-100	12,490	1,826	(10,664)	2,000
Temporary Wages-Youth In Action	50100-13-63-100	9,050	0	(9,050)	0
Temporary Wages-Premiums	50100-15-63-100	8,000	0	(8,000)	0
Temporary Wages-Pro Arts	50100-18-63-100	4,600	0	(4,600)	0
PTO Wages-Sick Leave	50200-00-63-100	0	560	560	0
Permanent O/T	50400-00-63-100	1,934	0	(1,934)	0
Employee Benefits	51000-00-63-100	17,407	233	(17,174)	500
Payroll Taxes	51100-00-63-100	9,497	691	(8,806)	850
Worker's Compensation Insurance	51200-00-63-100	23,902	419	(23,483)	500
Cash Awards-Premiums	66000-00-63-100	133,000	89,863	(43,138)	95,000
Cash Awards-Open Horse Show	66000-01-63-100	14,000	0	(14,000)	0
Cash Awards-4H Horse Show	66000-02-63-100	0	0	0	0
Trophies/Ribbons	66001-00-63-100	26,000	14,100	(11,900)	20,000
Sponsored Cash- Exhibits	66002-00-63-100	500	0	(500)	500
Prefair-Volunteer Event	71000-00-63-100	6,000	0	(6,000)	0
Sup & Exp-General Departments	74000-00-63-100	12,000	27,407	15,407	28,000
Sup & Exp-Open Horse Show	74000-01-63-100	10,000	13,936	3,936	17,000
Sup & Exp-4H Horse Show	74000-02-63-100	2,300	3,400	1,100	9,000
Sup & Exp-Agriculture	74000-03-63-100	8,500	14,370	5,870	16,000
Sup & Exp-Fishes & Friends	74000-04-63-100	0	0	0	0
Sup & Exp-Floriculture	74000-05-63-100	16,000	15,485	(515)	17,150
Sup & Exp-Gem & Minerals	74000-06-63-100	3,000	8,429	5,429	10,000
Sup & Exp-Home Arts	74000-07-63-100	3,000	8,257	5,257	9,000
Sup & Exp-Large Livestock	74000-08-63-100	23,000	40,207	17,207	46,900
Sup & Exp-Photography	74000-09-63-100	1,800	5,574	3,774	8,300
Sup & Exp-Small Livestock	74000-11-63-100	5,750	17,611	11,861	17,620
Sup & Exp-Youth	74000-12-63-100	2,800	9,329	6,529	10,125
EXHIBITS SUBTOTAL		558,405	313,744	(244,661)	359,445

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
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EXHIBITS EXPENSE (CONT) :

Sup & Exp-Youth In Action	74000-13-63-100	2,750	0	(2,750)	0
Sup & Exp-Premiums	74000-15-63-100	2,800	6,350	3,550	9,000
Sup & Exp-Pro Arts	74000-18-63-100	3,000	8,019	5,019	9,500
Sup & Exp-Uncle Leo's Barn	74000-21-63-100	2,500	2,360	(140)	3,000
Travel Expense	77000-00-63-100	1,500	3,189	1,689	6,000
EXHIBITS SUBTOTAL (FROM PAGE 13E)		558,405	313,744	(244,661)	359,445
TOTAL EXHIBITS EXPENSE		570,955	333,662	(237,293)	386,945

NON-CAPITALIZED MAINTENANCE PROJECTS:

NON-CAPITALIZED MAINTENANCE PROJECTS:					
General Repairs-Maintenance	64000-00-34-500	20,600	7,740	(12,860)	102,000
Replace Secondary Electrical	64005-00-34-500	10,000	0	(10,000)	10,000
Labor Union Improvements	64010-00-34-500	5,000	0	(5,000)	10,000
Sewer Repairs	64020-00-34-500	7,500	0	(7,500)	6,000
Computer Room Maintenance	64025-00-34-500	3,500	43,571	40,071	0
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
		46,600	51,311	4,711	128,000

Detail of Expenditures

	Acct. No.	Budgeted 2022	Year-To-Date 2022	Variance 2022	Proposed 2023
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) <i>(Cost less than \$5,000 and life less than one year):</i>					
Equipment Purchase-Administration	87500-00-10-500	0	0	0	0
Equipment Purchase-Accounting/Finance	87500-00-20-500	200	0	(200)	0
Equipment Purchase-Horse Racing	87500-00-31-500	2,400	0	(2,400)	0
Equipment Purchase-Beachfront Lot	87502-00-31-500	0	0	0	0
Equipment Purchase-Event Services (Security)	87500-00-32-500	1,378	0	(1,378)	0
Equipment Purchase-Facility Sales/Rental	87500-00-33-500	400	0	(400)	0
Equipment Purchase-Maintenance	87500-00-34-500	11,600	0	(11,600)	17,458
Equipment Purchase-Publicity/Marketing	87500-00-50-500	0	0	0	0
Equipment Purchase-Exhibits	87500-00-63-500	675	0	(675)	0
Equipment Purchase-Vehicles	87501-00-34-500	0	0	0	0
Equipment Purchase-Computer Room	87503-00-34-500	6,000	8,196	2,196	0
Equipment Replacement- Horse Racing	87500-00-31-300	0	0	0	0
TOTAL EQUIPMENT EXPENSE		22,653	8,196	(14,457)	17,458
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
PYEA-Administration	85000-00-10-400	800	19,362	18,562	4,300
PYEA-Horse Racing	85000-00-31-300	0	0	0	0
PYEA-Bad Debt Expense	85000-00-20-400	0	0	0	0
TOTAL PRIOR YEAR EXPENSE		800	19,362	18,562	4,300
CASH SHORTAGES & OVERAGES:					
Administration	80000-00-10-400	0	524,045	524,045	800
Horse Racing	80000-00-31-300	(1,000)	0	1,000	0
TOTAL CASH (OVER)/UNDER		(1,000)	524,045	525,045	800
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	409,116	409,116	0	400,392
*PENSION EXPENSE: (To: Pg. 1)	96000	120,000	(55,297)	(175,297)	50,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

**PROPERTY, PLANT & EQUIPMENT
PROPOSED ACQUISITIONS & DISPOSITIONS**

31st District Agricultural Association
(Legal Name of Fair)

Ventura, CA
(Location)

	Estimated 2022	Proposed 2023
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$18,440,210	\$18,440,210
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements		0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	0	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	18,440,210	18,440,210
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	18,440,210	18,440,210
DEPRECIATION:		
Accumulated Depreciation, January 1	14,178,116	14,587,232
Less A/D on Dispositions of Fixed Assets above	0	
Less/Add: Prior Year Audit Adjustment		
Annual Depreciation Expense (from page 15E)	409,116	400,392
Accumulated Depreciation, December 31	14,587,232	14,987,623
PP&E, NET OF DEPRECIATION, December 31	3,852,979	3,452,587
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$3,852,979	\$3,452,587

NON-FAIR FUNDS RECONCILIATION FOR CAPITALIZED PROJECTS

31st District Agricultural Association
(Legal Name of Fair)

	Account Number	Estimated 2022	Proposed 2023
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900	0	0
Major Maintenance (MMP) Funds	31900	0	0
ADA Funds	31900	0	0
Infrastructure Matching Grants Fund	31900	0	0
Infrastructure Loan Program	31900	0	0
Replenishment Fund (Investment Capital)	31900	0	0
Environmental Investment Program	31900	0	0
Operational Support Funds	31900	61,000	0
Flex Capital Funds (Used for capitalized assets only)	31900	0	0
Grants from Outside Entities	31900	0	0
CARF Funds	31900	0	0
TOTAL RESOURCES		61,000	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000	0	0
Land	19100	0	0
Buildings & Improvements	19200	0	0
Equipment	19300	0	0
Leasehold Improvements	19400	0	0
Other (Specify)		0	0
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000	0	0
Land	19100	0	0
Building & Improvements	19200	0	0
Equipment	19300	0	0
Leasehold Improvements	19400	0	0
Other (Specify)		0	0
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$61,000	\$0

Variance Report

Automatically prepared

	Acct.	Budgeted vs. Actual Fluctuation			2022	2022	2023	Actual vs. Proposed Fluctuation	
		No.	\$ Change					% Change	Budgeted
OPERATING REVENUES:									
Admininstration	10	\$28,051	23.0%		\$122,000	\$150,051	\$147,200	(\$2,851)	-1.9%
Finance	20	(898)	-11.9%		7,525	6,627	7,000	373	5.6%
Horse Racing	31	(430,081)	-66.6%		645,775	215,694	85,300	(130,394)	-60.5%
Security	32	(159,405)	-22.3%		714,333	554,928	538,000	(16,928)	-3.1%
Faciltiy Sales	33	293,785	51.1%		575,075	868,860	997,000	128,140	14.7%
Maintenance	34	(37,821)	-24.7%		153,000	115,179	114,000	(1,179)	-1.0%
Sponsorship	40	(124,415)	-24.4%		510,000	385,585	510,000	124,415	32.3%
Admissions	60	571,858	28.4%		2,013,000	2,584,858	2,506,000	(78,858)	-3.1%
Entertainment	61	432	2.2%		19,890	20,322	95,000	74,678	367.5%
Concessions	62	1,013,159	31.2%		3,250,981	4,264,140	4,254,800	(9,340)	-0.2%
Exhibits	63	(3,820)	-6.0%		63,150	59,331	56,050	(3,281)	-5.5%
TOTAL OPERATING REVENUES		1,150,846	14.3%		8,074,729	9,225,575	9,310,350	84,775	0.9%
OPERATING EXPENDITURES:									
Administration	10	5,052	0.5%		947,387	952,439	1,047,413	94,974	10.0%
Finance	20	10,661	9.1%		117,731	128,392	98,242	(30,150)	-23.5%
Horse Racing	31	(653,517)	-88.9%		734,967	81,450	10,500	(70,950)	-87.1%
Security	32	141,069	15.1%		937,018	1,078,087	1,286,145	208,058	19.3%
Facility Sales	33	(13,907)	-8.8%		157,239	143,333	219,581	76,249	53.2%
Maintenance	34	14,152	0.8%		1,862,602	1,876,754	1,764,531	(112,223)	-6.0%
Sponsorships	40	(39,836)	-18.1%		219,970	180,135	219,500	39,366	21.9%
Publicity	50	(115,261)	-33.4%		345,321	230,060	243,750	13,690	6.0%
Admissions	60	12,901	6.7%		191,823	204,724	156,148	(48,576)	-23.7%
Entertainment	61	(176,938)	-11.7%		1,506,634	1,329,696	1,502,975	173,279	13.0%
Concessions	62	(42,077)	-13.5%		311,503	269,426	321,500	52,074	19.3%
Exhibits	63	(237,293)	-41.6%		570,955	333,662	386,945	53,283	16.0%
TOTAL OPERATING EXPENDITURES		(1,094,993)	-13.9%		7,903,150	6,808,157	7,257,230	449,073	6.6%
NET EFFECT		\$2,245,839	1308.9%		\$171,579	\$2,417,418	\$2,053,120	(\$364,298)	0

Note: All variances of +/- 10% and +/- \$10,000 must be explained

2023 PROMOTIONS

Thursday, August 3

Food Share Day

Donate 5 cans of food and receive a BOGO admission ticket for that day!

Friday, August 4

Youth Day

All fair visitors age 12 and under will be admitted free all day.

Monday, August 7

VCCU Day

Members of Ventura County Credit Union can purchase tickets at a \$4 discount until 5 PM!

Tuesday, August 8

Seniors & Persons with Disabilities Day

All fair visitors age 65 or better and disabled persons and one companion will be admitted free all day.

****Gates will open at 11 AM****

Wednesday, August 9

Military Appreciation Day

All fair visitors presenting a current, valid military ID will be admitted free all day.

Thursday, August 10

Dollar Day

Admission to all fair visitors is just \$1 all day!

Pay One Price Carnival Wristbands

Good Thursday, August 3, Monday, August 7, Tuesday, August 8
and Wednesday, August 9 until 7 PM only.

Fair Hours

Weekdays

1 PM – 11 PM

Weekends

12 PM – 11 PM

STANDARD AGREEMENTS

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
23-10	Sleep First	2 Year Sponsorship	2023:\$27,500.00 2024: \$32,500.00
23-11	Chumash Casino Resort	3 Year Sponsorship	2023: \$55,000.00 2024: \$60,000.00 2025: \$65,000.00
23-12	O'Reilly Automotive Stores, Inc.	3 Year Sponsorship	2023: \$17,500.00 2024: \$17,500.00 2025: \$20,000.00
23-13	Flying U Rodeo	Rodeo	\$143,000.00
23-14	Viking Agency	Grounds Entertainment Production & Promotion	\$20,000.00
23-15	Tina Marie	Grounds Entertainment	\$13,500.00
23-16	BB Enterprised, Inc./Powerhouse	Grounds Entertainment	\$17,400.00
23-17	B2 Design & Media Group/Twisted Gypsy	Grounds Entertainment	\$4,200.00
23-18	Kenneth McMeans - Fables of the West/Slim & Curly)	Grounds Entertainment	\$10,200.00
23-19	Jeremy Shafer	Grounds Entertainment	\$10,200.00
23-20	Donald Banks	Grounds Entertainment	\$12,000.00
23-21	All-Alaskan Racing Pigs, LLC	Grounds Entertainment	\$15,420.00 + RV Space
23-22	Justin Hughes	Grounds Entertainment	\$3,800.00
23-23	KM Creative Solutions	Grounds Entertainment	\$24,000.00
23-24	CA Deluxe Windows	1 Year Sponsorship	\$26,500.00
23-25	BoxOps	3 Year - Admissions	2024: \$40,198.00 2025: \$40,198.00
23-26	Mobile Money Inc.	4 Year Mobile ATMs	\$0.50 per surcharge cash withdrawal
23-27	Eletric Rodeo, Inc.	Grandstand Entertainment	\$150,000.00 + \$1,500 Meal Buyout

STANDARD AGREEMENTS

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
23-28	Eminent Tours Corporation	Grandstand Entertainment	\$65,000.00 + \$1,000 Meal Buyout
23-29	Sarepta, Inc.	Grandstand Entertainment	\$125,000.00 + \$3,500 Meal Buyout
23-30	Artist Group International	Grandstand Entertainment	\$85,000.00 + \$1,000 Meal Buyout
23-31	American Vision Windows	1 Year Sponsorship	\$17,500.00
23-32	Gold Coast Toyota Dealers Advertising Association	1 Year Sponsorship	\$30,000.00
23-33	It's Only Temporary	3 Year Staging Equipment Rental & Service	2024: \$34,975.00 2025: \$34,975.00
23-34	Bar None Group Inc. DBA Speeda Sound	3 Year Grandstand Sound	2024: \$36,799.48 2025: \$36,799.48

Rental Agreements Non-Fair

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	Amount	Date/Event
23-024	Special Olympics Southern California	Athletic Event	\$4,635.00	CANCELLED
23-025	Ventura County Sheriff OES	FEMA Site	\$11,840.00	2/7/23 -2/19/23
23-026	Cal Club Autocross	Autocross Event	\$13,500.00	2/24/23 - 2/26/23
23-027	LCWW Group LLC	Cat Show	\$7,630.00	4/8/23 - 4/9/23
23-028	Ventura Gem & Mineral Society	Gem Show	\$7,412.00	3/4/23 - 3/5/23
23-029	National Scholastic Surfing Association	Surf Event	\$2,000.00	3/18/23 - 3/19/23
23-030	Brillo Productions, Inc.	Surf Event	\$1,500.00	3/4/23